



U.S. Department of Education  
Institute of Education Sciences  
NCES 2005-354

Documentation for  
the NCES Common  
Core of Data,  
School District  
Finance Survey  
(F-33), School Year  
1994-95, Fiscal Year  
(FY) 1995

Final File

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# Documentation for the NCES Common Core of Data, School District Finance Survey (F-33), School Year 1994-95, Fiscal Year (FY) 1995

## Final File

July 2005

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July 2005

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**Suggested Citation:**

Berry, C., and Hill, J. (2005). *Documentation for the NCES Common Core of Data, School District Finance Survey (F-33), School Year 1994-95, Fiscal Year (FY) 1995* (NCES 2005-354). U.S. Department of Education. Washington DC: National Center for Education Statistics.

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**I. Introduction to the NCES Common Core of Data, School District Finance Survey (F-33), School Year 1994–95, Fiscal Year (FY) 1995 Final File**

The Common Core of Data (CCD) School District Finance Survey (F-33) consists of data submitted annually to NCES by state education agencies (SEAs, or state departments of education) in the 50 states and the District of Columbia. The purpose of the survey is to provide finance data for all local education agencies (LEAs or school districts) that provide free public elementary and secondary education in the United States. National and state totals are not included.<sup>1</sup>

Both NCES and the Governments Division of the U.S. Bureau of the Census collect public school system finance data and they collaborate in their efforts to gather these data. Census is required to collect government finance data under Title 13 U.S.C. Section 182. NCES is authorized to collect these data by Congress through the National Education Statistics Act of 1995, section 404(a), (20 U.S.C. 9003(a)). Census acts as the primary collection agent and produces two data files: one for distribution and reporting by Census and the other for distribution and reporting by NCES. The two data files differ in the inclusion in the NCES file of state government expenditures for and on behalf of school districts in certain subtotals, and in the classification of certain revenues as being from local or state sources. In addition, the data files differ in name. Census refers to its data file as the *Annual Survey of Local Government Finances: School Systems* and NCES refers to it's as the *Common Core of Data, School District Finance Survey*. This is the documentation of the CCD School District Finance Survey for FY 1995.

The CCD survey is part of a system of surveys developed and designed to be inclusive rather than exclusive. Accordingly, CCD files contain a substantial number of records representing administrative and operating units that are unlike typical public schools and school districts. Definitions and categories used in the CCD are deliberately generic so that they may accommodate the many and varied organizational structures used in the provision of public elementary and secondary education across the nation. The CCD system provides features that enable the SEA and data users to identify and select records according to the categories of interest to them. The principal users of CCD Fiscal data are the Federal Government, the education research community, state and local government officials (including school boards and LEA administrators), and the general public.

Data items are defined and referenced through the NCES accounting handbook, *Financial Accounting for Local and State School Systems*<sup>2</sup> (<http://nces.ed.gov/pubsearch/pubsinfo.asp?pubid=97096R>). The accounting handbook provides common definitions for detail account codes, which are aggregated to form the data items collected on this survey. This helps to ensure comparable data across states and school districts.

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<sup>1</sup> Refer to the National Public Education Financial Survey (NPEFS) for national and state level figures.

<sup>2</sup>The 1990 version of the handbook that was used for this collection is out of print. This handbook was revised and is available as the '2003 Edition,' on the web at: <http://nces.ed.gov/pubsearch/pubsinfo.asp?pubid=2004318>.

Changes in the universe population do occur, and are often the result of new district incorporations, boundary changes, or breakups of districts. More detailed information on these changes can be found in the nonfiscal CCD Local Education Agency Universe files and documentation.

The 1994–95 CCD School District Finance Survey contains 15,553 records representing the public elementary and secondary education agencies in the 50 states and District of Columbia. Variables include revenues by source, expenditures by function, indebtedness, student membership counts, and identification variables. For a complete list of variables please refer to Appendix A.

The remainder of this documentation includes a User’s Guide and five appendices. The User’s Guide contains information on methodology reflecting certain conditions that are unique to the data file covering the 1994–95 survey cycle. Information from other survey cycles that may be important to the user planning longitudinal analyses is included in Part E of the User’s Guide.

***File versions.*** NCES releases a *Preliminary* file when we believe the data are ready to be released to the public. NCES standards require that an NCES publication using the data be released before the data are considered final. After a publication using the data has been released, NCES will release a *Final* file. In most cases, the *Final* data will be the same as *Preliminary* data. Changes in the *Final* file from the *Preliminary* file will be noted in the *Final* file documentation. If NCES receives revised data from states or discovers errors in the *Final* release data file, we will release a *Revised* file. The documentation for the *Revised* file will indicate which states or records have revised data.

**Appendix A—Record Layout and Data Elements Description** gives the variable names and labels of the data elements discussed throughout the documentation, as well as their location on the data file for the 1994–1995 survey cycle.

**Appendix B—Glossary** defines all of the F-33 data items.

**Appendix C—State Notes** provides comments related to unique state financial practices, and how those practices relate to this data release and to previous and subsequent releases.

**Appendix D—Frequencies of Categorical Variables and Ranges of Select Data Items** provides information about the frequency and distribution of data elements across local education agencies.

**Appendix E—Survey Form** includes a facsimile of the data collection instrument.

## **II. User's Guide**

### **A. Methodology**

The F-33 is a universe survey, meaning that all LEAs were surveyed from each of the 50 states and the District of Columbia. Between October 1 and December 31 of each year, Census distributes the F-33 survey instrument to all SEAs. Representatives from each SEA collect and edit data from their LEAs, and submit data to Census between March 15 and September 30 of the following year.

Data are reported to Census in either the F-33 format or in the individual state agency's format. The latter process requires that Census staff manually evaluate the SEA's chart of accounts and create a "crosswalk" that combines or allocates state data to the F-33 format.

In the 1994–95 collection, the following states sent in data in their own unique formats: Alaska, Arizona, Arkansas, California, Colorado, Georgia, Indiana, Kentucky, Louisiana, Maine, Massachusetts, Mississippi, Montana, Nebraska, New Hampshire, New Jersey, New Mexico, North Dakota, Rhode Island, South Carolina, Tennessee, and Utah. All other states reported data in the F-33 format. Oklahoma sent data in the F-33 format for some districts, and in their own state format for other districts. The District of Columbia and Hawaii submitted supplemental data, and additional data were taken from the National Public Education Financial Survey (NPEFS) survey. All data are monitored by survey analysts and computer edits are used to check for internal and longitudinal consistency.

The F-33 is designed to provide finance data for each school district, and should not be used to create SEA totals. It is suggested that the data user look to other sources such as NPEFS for state aggregate data.

### **B. Accounting Methods**

Information collected by this survey is intended to provide a complete picture of financial activity associated with public elementary and secondary school systems. All financial transactions associated with assets, expenditures by object and function, indebtedness, and all revenue by source are considered in these data.

Census collects and edits the data, and works with state data coordinators to resolve any inconsistent or unusual data. Some LEA data may not strictly adhere to the NCES finance manual or an LEA may be missing data for certain items. In these cases, supplemental information may be used by Census to impute or estimate the necessary figures. A general record of data anomalies associated with state reporting and F-33 adaptation can be found in Appendix C – State Notes. Census and NCES cooperate with the SEAs to assure that the data are comparable.

There are some instances when Census and NCES differ in their classification of tax items. If Census classifies a tax item as state and NCES classifies it as local, the amount is recorded in category C24 on the data file.

***Fiscal Years.*** The fiscal year begins on July 1 and ends on June 30 for most states. The fiscal year for Alabama runs from October 1 through September 30, and the fiscal years for Nebraska,

Texas, and City of Chicago School District in Illinois, run from September 1 through August 31. These data are not adjusted to conform to a uniform fiscal year.

**Transfer Items.** The F-33 file contains several items involving the transfer of funds among school districts. Local Intergovernmental Revenue from Other School Districts (D11) is payments received from other school districts for providing services. In computing local revenue and total revenue totals by state or the nation, D11 should be subtracted from the revenue totals because these revenues are double counted, once by the sending district and once by the receiving district.

Payments to Other School Systems (Q11) are expenditures made to other school districts for providing services. In computing total expenditures by state or for the nation, Q11 should be subtracted from total expenditures (TOTALEXP) because these expenditures are double counted, once by the sending district and once by the receiving district.

Other transfer items such as Local Intergovernmental Revenue from Cities and Towns (D23), and expenditure items Payments to State Governments (L12), and Payments to Local Governments (M12) are not double counted on the F-33, and are reported in full on the data file. D23 is included in TLOCREV and TOTALREV. L12 and M12 are included in TOTALEXP.

State Revenue on Behalf of School Districts—Employee Benefits (C38) and State Revenue on Behalf of School Districts—Other than Employee Benefits (C39) are included in the state revenue subtotal TSTREV and total revenue TOTALREV. State direct support expenditures for and on behalf of school districts are included in the detailed current expenditure items. The direct support data items on the survey form [State Payment on Behalf of the LEA: Instruction (J13), Pupil Support Services (J17), Instructional Staff Support (J07), General Administration (J08), School Administration (J09), Operation and Maintenance of Plant (J40), Student Transportation (J45), Business/Central/Other (J90), and Other (J10)] are not reported separately on the file, but have been included in the detail data items.

A list of all of the data items is provided in the record layout in appendix A. A glossary is provided in this documentation in appendix B.

**Missing Data.** Although no data items are identified as missing on the F-33 files, it is not possible to determine whether a reported ‘0’ represents a missing data item or a true ‘0’ in the data cycles prior to FY 1999.

**Coverage, Response, and Nonsampling Error.** The F-33 universe includes all public school districts in the 50 states and the District of Columbia. All 51 respondents reported data for the 1994–95 school year.

Nonsampling error may occur if the reporting state did not follow the item definitions correctly. This can arise when states follow different educational policies and are not able to map their data exactly to the CCD. An example is that one state may report revenues from student activities while another state prohibits districts from collecting such revenues. Another source of nonsampling error is the timing of initial data collection. See section II.B., Fiscal Years for discussion of variations in the fiscal year followed by states.

**Reference Sources.** Four reference sources are used in conjunction with F-33 variable description and state reporting. The first and primary source is the NCES handbook: *Financial Accounting for Local and State School Systems* (<http://nces.ed.gov/pubsearch/pubsinfo.asp?pubid=2004318>). This publication contains standard account codes, classification criteria, and definitions for reporting school system financial information, providing a system by which fiscal data can be reported in a comprehensive and uniform manner. However, at the time of this data collection, the 1990 edition was in use (<http://nces.ed.gov/pubsearch/pubsinfo.asp?pubid=97096R>). The second reference source is the guide for *Governmental Accounting, Auditing and Financial Reporting*, which can be purchased from the Government Finance Officers Association. A third reference, *The Governments Finance and Employment Classification Manual*, can be accessed online from the Census Bureau at (<http://www.census.gov/govs/www/class.html>). Together, these three sources allow survey examiners to maintain variable continuity between survey cycles and during survey form modifications. The fourth reference is the summary of definitions needed to respond to the survey. It is found directly on the survey form under “Basic Instructions and Suggestions” (see Survey Form in .pdf format in Appendix E). In the survey instructions located on the questionnaire, the respondent may reference general definitions associated with public education revenue, expenditure, debt and asset information that directly pertain to the survey forms. These resources help to maintain the reliability and validity of F-33 school finance data.

### **C. Unit Identifiers**

Five variables serve as the primary identification tools with which to examine the data in this release – the NCES Local Education Agency identification code (LEAID), Census identification code (CENSUSID), FIPS state code (FIPST), FIPS county code (FIPSCO), and FIPS metropolitan statistical area codes (CMSA). In addition to these five, five other unit characterization codes exist (CCDNF, GSLO, GSHI, SCHLEV, and WEIGHT).

**LEAID.** Of the five identification variables, the LEAID is the most frequently used identifier within this data release. The LEAID code has seven characters, a two-digit state code followed by a five-digit number that is unique to each agency within the state. This identifier generally remains the same across the years of data collection.

LEAID codes allow users to match LEA finance data with data from the CCD nonfiscal surveys. The CCD Local Education Agency (School District) Universe contains data on students, staff, dropout and graduate counts. It is also possible to link school-level data with LEA finance data, although it is important to note that school-level finance data are not available.

**LEAID Matching Issues.** Not every record on the F-33 file will have an LEAID code. The absence of an LEAID occurs when agencies are not included on, or could not be matched to, the nonfiscal LEA Universe file. Education service agencies (ESAs) may also lack an LEAID. These agencies provide education-related services and will typically show administrative data but no enrollment.

The existence of an LEAID code does not guarantee that a match can be made with the LEA Universe file. In some cases the nonfiscal record may be dropped (by the state coordinator) from the LEA Universe file, but continued on the fiscal file because there is still some financial activity associated with that agency. Additionally, it is possible for a district to receive start-up

money in advance of having students and staff, resulting in its being reported on the fiscal F-33 survey, but not on the nonfiscal LEA Universe survey.

A CCDNF flag has been added to the F-33 file to indicate whether a record matches a record on the LEA Universe file. In most NCES research and publications, only those F-33 records matching the LEA universe and with student counts greater than zero are used in the analysis. For more information on the LEAID code, please see the file documentation for the School Universe and LEA Universe surveys, available on the web at <http://nces.ed.gov/ccd/ccddata.asp>.

Data from the most recent NCES files can be accessed on the web at the U.S. Department of Education/NCES web site at <http://nces.ed.gov/ccd>.

The student membership count (V33) is derived from the LEA Universe survey, although in some cases it has been edited. This item is adjusted when the student count on the LEA Universe survey does not reflect the students educated in the district. In some cases the student count on the LEA Universe survey reflects the students that the district is responsible for and not the students that are actually educated in the district. Agencies on the LEA Universe survey that cannot be matched to the F-33 survey usually do not have student counts.

**CENSUSID.** The CENSUSID consists of the following items by their position in the CENSUSID field:

**Figure 1. CENSUSID Position Description**

<b>Position</b>	<b>Description</b>
1-2	Census Bureau state code
3	Agency type code (indicating ability to raise local taxes)
4-6	County area code
7-9	Parent school district government
10-14	Sub-unit of parent school district government

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), School District Finance Survey (Form F-33) FY 1995, (sdf95c1d).

The first two positions of CENSUSID (for all cycles) represent Census Bureau/Governments Division state codes. The following table includes a complete listing of those codes.

**Figure 2. CENSUSID State Codes**

Census Bureau/Governments Division State Codes First Two Positions of the <b>CENSUSID</b>					
01	Alabama	18	Kentucky	35	North Dakota
02	Alaska	19	Louisiana	36	Ohio
03	Arizona	20	Maine	37	Oklahoma
04	Arkansas	21	Maryland	38	Oregon
05	California	22	Massachusetts	39	Pennsylvania
06	Colorado	23	Michigan	40	Rhode Island
07	Connecticut	24	Minnesota	41	South Carolina
08	Delaware	25	Mississippi	42	South Dakota
09	District of Columbia	26	Missouri	43	Tennessee
10	Florida	27	Montana	44	Texas
11	Georgia	28	Nebraska	45	Utah
12	Hawaii	29	Nevada	46	Vermont
13	Idaho	30	New Hampshire	47	Virginia
14	Illinois	31	New Jersey	48	Washington
15	Indiana	32	New Mexico	49	West Virginia
16	Iowa	33	New York	50	Wisconsin
17	Kansas	34	North Carolina	51	Wyoming

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), School District Finance Survey (Form F-33) FY 1995, (sdf95c1d).

The 3rd position of CENSUSID represents the unit’s type of school government. This code tells whether a district is fiscally independent, and if not, what level of government controls its revenue-raising authority. This characteristic of the CENSUSID has not remained constant over all survey cycles (see section E on changes to the survey from 1990 to 1995). The agency type codes are:

**Figure 3. CENSUSID Type of School Government**

Code	Description
0	State Government School System
1	County Dependent School System
2	City Dependent School System
3	Township Dependent School System
5	Independent School System

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), School District Finance Survey (Form F-33) FY 1995, (sdf95c1d).

Positions 4–6 of CENSUSID represent the county area code. County area codes generally reflect alphabetical ordered numbering of counties for each state. Positions 7–9 uniquely identify a parent school district government, regardless of type. After the 1993 cycle, unique identifiers (digits 10 through 14) were added by Census to further specify sub-units of parent school district governments. The FIPS codes included are:

**Figure 4. FIPS Code Description**

Code	Description
FIPST	FIPS State Code
FIPSCO	FIPS County Code
CMSA	FIPS Metropolitan Statistical Area Code

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), School District Finance Survey (Form F-33) FY 1995, (sdf95c1d).

In the CMSA field, the first 2 digits are the alternate CMSA FIPS codes. These digits are blank if the district is not located in a CMSA. The remaining 4 digits are the MSA/CMSA FIPS code.

The following table outlines FIPS state codes by state name and state abbreviation. For a list of FIPS county and metro codes refer to the following websites:

<http://www.itl.nist.gov/fipspubs/co-codes/states.htm> (county),

<http://www.census.gov/population/estimates/metro-city/99mfips.txt> (metro).

**Figure 5. Federal Information Processing Standards State Codes (FIPST), by State Name and State Abbreviation, 2 Digit State Codes**

State Abbreviation (STABBR)	State Name (STNAME)	FIPS State Code (FIPST)
AL	Alabama	01
AK	Alaska	02
AZ	Arizona	04
AR	Arkansas	05
CA	California	06
CO	Colorado	08
CT	Connecticut	09
DE	Delaware	10
DC	District of Columbia	11
FL	Florida	12
GA	Georgia	13
HI	Hawaii	15
ID	Idaho	16
IL	Illinois	17
IN	Indiana	18
IA	Iowa	19
KS	Kansas	20
KY	Kentucky	21
LA	Louisiana	22
ME	Maine	23
MD	Maryland	24
MA	Massachusetts	25
MI	Michigan	26
MN	Minnesota	27
MS	Mississippi	28
MO	Missouri	29



**Figure 5. Federal Information Processing Standards State Codes (FIPST), by State Name and State Abbreviation, 2 Digit State Codes—Continued**

State Abbreviation (STABBR)	State Name (STNAME)	FIPS State Code (FIPST)
MT	Montana	30
NE	Nebraska	31
NV	Nevada	32
NH	New Hampshire	33
NJ	New Jersey	34
NM	New Mexico	35
NY	New York	36
NC	North Carolina	37
ND	North Dakota	38
OH	Ohio	39
OK	Oklahoma	40
OR	Oregon	41
PA	Pennsylvania	42
RI	Rhode Island	44
SC	South Carolina	45
SD	South Dakota	46
TN	Tennessee	47
TX	Texas	48
UT	Utah	49
VT	Vermont	50
VA	Virginia	51
WA	Washington	53
WV	West Virginia	54
WI	Wisconsin	55
WY	Wyoming	56

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), School District Finance Survey (Form F-33) FY 1995, (sdf95c1d).

**School Level Codes.** School level codes (SCHLEV) describe the level of education provided within each school district. SCHLEV codes are:

**Figure 6. SCHLEV Code Description**

Code	Description
01	Elementary School System Only
02	Secondary School System Only
03	Elementary/Secondary School System
05	Vocational or Special Education System
06	Nonoperating School System
07	Educational Service Agency (ESA)

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), School District Finance Survey (Form F-33) FY 1995, (sdf95c1d).

Most educational service agencies are coded as 07 regardless of whether or not they provide general, special or vocational education services. Special, vocational, and alternative education schools are identified on the CCD School Universe file. These codes can be linked to the F-33 file to determine the type of services an agency provides. In addition, the grade range of the schools within each district is identified on the CCD Agency Universe file, which can also be linked to the F-33 file if more detailed grade ranges are required.

**WEIGHT.** Weight values exist on all of the F-33 surveys regardless of year. Surveys that were universe collections have a weight of 1 assigned to each record.

**CCDNF.** The CCDNF variable indicates whether the record matches a record on the LEA Universe survey. A CCDNF code of '0' identifies those districts that do not match to the CCD nonfiscal files. A '1' code is assigned to those records that do match.

**GSLO and GSHI.** GSLO (low grade) and GSHI (high grade) comprise the grade span for the LEA. The GSLO variable indicates the LEA lowest grade offered; the GSHI variable indicates the LEA highest grade offered.

In addition to the identification variables mentioned above, there is a complete listing of variables and description in Appendix A.

#### **D. Common Core of Data (CCD)**

The CCD is a comprehensive, annual, national, statistical database of information concerning all public elementary and secondary schools and school districts. As previously noted, CCD is made up of a set of five surveys: Public Elementary/Secondary School Universe, Local Education Agency (School District) Universe, State Nonfiscal, NPEFS, and F-33 surveys. All CCD data are provided by the SEAs and are edited by NCES. When merging the F-33 data file with other CCD data files, data users are encouraged to use the F-33 count for student membership. The student membership count has been changed on some records to more closely reflect the count of students enrolled in the schools of the school district.

**National Public Education Finance Survey (NPEFS).** NPEFS is a key component of the CCD survey system. This survey collects state totals of school finance data. The NPEFS and F-33 surveys collect data from SEAs. NPEFS includes expenditures for special state-run schools that are not included on the F-33. NPEFS data represent the total spending on public elementary and secondary education for states and the nation, and are used in determining state funding allocations for a number of federal education programs including those authorized by Title I of the Elementary and Secondary Education Act of 1965.

#### **E. Changes to the Survey 1990 to Present**

Changes across survey cycles in methodology, survey format and reporting, and unit identifiers are detailed in the following notes. This information may be important to the user planning longitudinal analysis.

### Sample Use

Prior to fiscal year 1995, every F-33 survey was a sample survey except those years ending in 0, 2, and 7. Beginning with fiscal year 1995, data were collected and processed for every LEA. Such reporting constitutes a universe survey. In fiscal years 1991, 1993, and 1994 only sample data were submitted by some states. The following table illustrates which states have sample data on the CCD file for these years.

**Figure 7. F-33 Survey Sample Data, by Year and State**

Fiscal Year	States
1991	Arkansas, Arizona, Colorado, Georgia, Kentucky, Mississippi, Montana, New Jersey, New Mexico, Oregon, Oklahoma, South Dakota, and Utah
1993	Arkansas, Colorado, Georgia, Kentucky, Mississippi, New Jersey, New Mexico, Oklahoma, and South Dakota
1994	Arkansas, Colorado, Kentucky, New Jersey, New Mexico, Oklahoma, and South Dakota

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), School District Finance Survey (Form F-33) FY 1995, (sdf95c1d).

For a detailed explanation of the sampling methodology and the assignment of unit weights, please consult the documentation for these years.

### Survey Changes

**Changes in Format.** The F-33 survey was significantly expanded beginning with the FY 1992 survey. In particular, more detailed data were collected for both revenues and expenditures. Also beginning with the FY 1992 expansion, some federal revenue detail data were pulled from the data collection associated with the General Education Provisions Act (GEPA). Under section 406a of GEPA, the U.S. Department of Education collects data for education-related federal grant programs. These data were used to fill in missing data for federal revenues in many states (F-33 items: B10, B11, B12, B13, C14, C15, C16, C17, C18, C19, C20, and C36). In nearly all cases the federal revenue subtotal (TFEDREV) was left unchanged. These changes are summarized in the tables below.

**Figure 8. Changes in the F-33 Survey, Fiscal Years 1990–1996**

1990 to 1991	1992 to 1996
A10	A07+A08+A15
A12	A11+A13+A20
B26	B10+B11+B12+B13
C23	C01+C04+C05+C06+C07+C08+C09+C10+C11+C12+ C13+C35
C26	C14+C15+C16+C17+C18+C19+C20+C36
C27	C38+C39
E27	V35+V40+V45+V50+V55
E15	V85
K12	K09+K10+K11

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), School District Finance Survey (Form F-33) FY 1995, (sdf95c1d).

**Figure 9. Changes in the F-33 Survey, Fiscal Years 1992–1995**

1990 to 1991	1992 to 1995
A10	A07+A08+A15
A12	A11+A13+A20
B26	B10+B11+B12+B13
C23	C01+C04+C05+C06+C07+C08+C09+C10+C11+C12+C13+C35
C26	C14+C15+C16+C17+C18+C19+C20+C36
C27	C38+C39
E27	V35+V40+V45+V50+V55
E15	V85
K12	K09+K10+K11

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), School District Finance Survey (Form F-33) FY 1995, (sdf95c1d).

**Figure 10. Changes in the F-33 Survey, Fiscal Years 1992–1997**

1992 to 1995	1997
V19+V25+V27	V37
V20+V26+V28	V38
V35+V50+V55	V90

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), School District Finance Survey (Form F-33) FY 1995, (sdf95c1d).

**Changes in Reporting. Payments made by States on Behalf of School Systems.** In the early years of the survey, it was decided that a different method for accounting for payments made by states on behalf of their school systems was needed. Prior to the FY 1993 survey, local education agencies reported state payments as expenditures made on behalf of school systems; these payments were categorized in items J13, J15, and J10 of the survey instrument. Local education agencies that did not have teacher retirement benefits paid for by the state would report this as an instructional employee benefit in item V10 of the survey instrument. Before this change was implemented, it was not possible to compare data between school systems that had teacher retirement benefits paid for by the state and those that had no state payments made on their behalf.

Still, 11 school systems fell outside the reporting changes mentioned above. Each maintained its own employee retirement system and until FY 1995, employer contributions into the retirement systems of these school systems were assigned to items J11 and J12 (transfers into own retirement system) rather than coded into the functional expenditure items. Because this practice made the employee benefits expenditure data for these eleven systems vastly different from the other school districts on the files, it was discontinued beginning with the FY 1995 survey. These 11 school systems are listed in the table below.

**Figure 11. Retirement Systems**

State	City	Census ID#
CO	Denver	06501600100000
GA	Fulton Co.	11506000200000
IL	Chicago	14501615800000
IA	Des Moines	16507700900000
KS	Wichita	17508703700000
MN	Minneapolis	24502703100000
MN	St. Paul	24506270100000
MN	Duluth	24506900600000
MO	Kansas City	26504801100000
MO	St. Louis	26509600100000
NE	Omaha	28502804200000

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), School District Finance Survey (Form F-33) FY 1995, (sdf95c1d).

**Combined Financial Data.** For six districts in California, the state reports a single unified district on the F-33, but separate elementary and secondary districts on the CCD Agency Universe. California treats the two Elementary and High School districts as one district in its financial accounting, but as separate districts in managing student and staff data. An NCESID code is assigned to the combined district so that it may be matched with related items on the CCD file. Refer to the table in Appendix C under California for a list of the combined data by district, NCESID, enrollment and year.

**Changes in Unit Identifiers.** Unit identifiers are variables that serve as primary identification tools, which aid in the analysis of F-33 data. As indicated in Part C of section II of this documentation, each LEA is assigned up to seven unit identifiers: NCESID, CENSUSID, FIPST, FIPSCO, CMSA and SCHLEV. The CENSUSID does not remain constant throughout all survey cycles.

From 1990–1993, CENSUSID consisted of a 9-digit field where positions 1–2 represented the Census state code; position 3, the agency type code; positions 4–6, the country area code; and positions 7–9, the parent school district government. In the 1994–1997 cycles, positions 10–14 were added to further specify units of parent school district governments. Consequently, the CENSUSID was changed from a 9-digit field to a 14-digit field. Following the 1993 survey cycle, the type codes, position 3 of the CENSUSID, were changed and are detailed in the following table.

**Figure 12. Third Position of CENSUSID, Changes in Agency Type Code Over Years**

(Type / Description)	
Prior to FY 1994	1994 – Present
0 / State Dependent School Systems	0 / State Dependent School Systems
5 / Independent School Systems	5 / Independent School District
7 / County Dependent School Systems	1 / County Dependent School System
8 / City Dependent School System	2 / City Dependent School System
9 / Township Dependent School system	3 / Township Dependent School System

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), School District Finance Survey (Form F-33) FY 1995, (sdf95c1d).

**Longitudinal Consistency.** Although longitudinal consistency is a key principle of CCD, it is impossible for NCES to guarantee, particularly when using early data cycles. As previously discussed, in 1991, 1993, and 1994 the F-33 survey utilized sample data. As a result, it is not possible to conduct a longitudinal study for every LEA across every survey cycle.

Data files prior to FY 1994 contain a YRDATA variable. The variable was used to identify records that used data from a previous year. Prior to FY 1994, when entire records were missing, records from a previous year were copied into the current year file and inflated using the Municipal Cost Index.<sup>3</sup> YRDATA indicated which year the data were drawn for each record. Beginning with FY 1994 this method was no longer used.

Files covering fiscal years 1994 through 2000 are missing a small amount of detail data within support services for a limited number of districts in California. The subtotals TCURSSVC, TCURELSC, and TOTALEXP include these expenditures, but a detailed breakout within support services was not reported.

## F. File Formats and File Names

**Data File Formats.** Data presented in this release are available in two formats—SAS data sets (.sd2), and comma separated values text files (.txt).

The names of those data sets are:

sdf95c1d.sas7bdat (*SAS—F-33 data for School Year 1994–1995, FY 1995*)  
sdf95c1d.txt (*TEXT—F-33 data for School Year 1994–1995, FY 1995*)

Complete information on layout (variable name, data type – alpha or numeric, and variable description) can be found in Appendix A.

The School District Finance Survey (F-33) data file for FY 1995 is titled sdf95c1d.sas7bdat. The first 5 characters indicate the file contents and year, and the last 3 characters indicate the file version. “sdf” stands for school district finance, “95” stands for FY 1995, “c” indicates this is the 3<sup>rd</sup> version of this file produced by the Census Bureau, “1” indicates that the file is ready for release by NCES, and “d” indicates this is the 4<sup>th</sup> version of this file by NCES.

<sup>3</sup>Refer to the “American City County” magazine for the Municipal Cost Index (<http://americancityandcounty.com/>). Data were inflated using the index to one decimal place.

## **G. Appendices D and E**

***Zero / Non-zero Frequencies of Cumulative Variables.*** The frequency of non-zero and zero data for cumulative variables (totals and subtotals) is provided in Appendix D of this release.

***Survey Forms / Questionnaires.*** The F-33 survey form is provided in Appendix E in a portable document format (pdf) which can be viewed and printed using an Acrobat Reader. There are items on the survey form that do not appear on the data file. They are referred to as Special Processing Items and are used in processing the F-33 data. These items are listed in Part IX of the survey form and include: T07, J13, J17, J07, J08, J09, J40, J45, J90, J10, J12, J11, B23, J14, J95, J96, J97, J98, J99. The survey form may be accessed in the following file folder: F-33\_95q (TIF—F-33 Survey for 1995).

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## Appendix A—Record Layout

### Common Core of Data, School District Finance Survey, SY 1994–95, FY 1995

File name=sdf95c1d.txt

Number of Variables=131

Number of Observations = 15,553

Release: 1d, July 2005

This is a tab-delimited file. All finance data are in whole dollars.

Position	Variable Name	Type	Variable Description
1	LEAID	Char	NCES 7 DIGIT LOCAL EDUCATION AGENCY ID
2	CENSUSID	Char	CENSUS 14 DIGIT ID CODE
3	FIPST	Char	FIPS STATE CODE
4	FIPSCO	Char	FIPS COUNTY CODE
5	CMSA	Char	CMSA/PMSA/MSA CODE – digits 1 and 2 are ‘00’ or the code for the Consolidated Metropolitan Statistical Area; digits 3–6 are either the PMSA or MSA code as appropriate.
6	NAME	Char	NAME OF THE SCHOOL DISTRICT
7	STNAME	Char	STATE NAME
8	STABBR	Char	STATE ABBREVIATION
9	SCHLEV	Char	SCHOOL LEVEL CODE 01 Elementary School System only 02 Secondary School System only 03 Elementary-Secondary School System 05 Vocational or Special Education School System 06 Non-Operating School System 07 Education Service Agency
10	YEAR	Char	SURVEY YEAR
11	CCDNF	Char	Matched to 1994–95 CCD Agency file (0/1) 0 Does not match CCD LEA Agency Nonfiscal file 1 Matches CCD LEA Agency Nonfiscal file
12	GSLO	Char	Lowest grade taught (CCD Agency)
13	GSHI	Char	Highest grade taught (CCD Agency)
14	V33	Num	FALL MEMBERSHIP
15	TOTALREV	Num	TOTAL REVENUES (equals TFEDREV + TSTREV + TLOCREV)
16	TFEDREV	Num	TOTAL FEDERAL REVENUES (equals C14 + C15 + C16 + C17 + C18 + C19 + C20 + C25 + C36 + B10 + B11 + B12 + B13)
17	C25	Num	FEDERAL AID THRU STATE SCHOOL LUNCH
18	C14	Num	FEDERAL AID THRU STATE CHAPTER 1
19	C15	Num	FED AID THRU STATE CHILDREN W/DISABILITI
20	C16	Num	FED AID THRU STATE EISENHOWER MATH & SCI
21	C17	Num	FED AID THRU STATE DRUG FREE SCHOOLS
22	C18	Num	FED AID THRU STATE CH. 2 BLOCK GRANTS
23	C19	Num	FED AID THRU STATE VOCATIONAL EDUCATION
24	C20	Num	FED AID THRU STATE OTHER
25	C36	Num	FED AID THRU STATE UNSPECIFIED
26	B10	Num	REVENUE DIRECT FROM FED GOVT IMPACT AID
27	B11	Num	REVENUE DIRECT FR FED GOVT BILINGUAL ED
28	B12	Num	REVENUE DIRECT FROM FED GOVT INDIAN ED
29	B13	Num	REVENUE DIRECT FR FED GOVT OTHER

## Appendix A—Record Layout

Common Core of Data, School District Finance Survey, SY 1994–95, FY 1995

<b>Position</b>	<b>Variable Name</b>	<b>Type</b>	<b>Variable Description</b>
30	TSTREV	Num	TOTAL STATE REVENUES (equals C01 + C04 + C05 + C06 + C07 + C08 + C09 + C10 + C11 + C12 + C13 + C35 + C38 + C39)
31	C01	Num	REVENUE DIR FROM ST GOVT GEN FORMULA AID
32	C05	Num	REV DIR FR ST GOVT SPECIAL ED PROGS
33	C12	Num	REV DIR FR ST GOVT TRANSPORTATION PROGS
34	C04	Num	REV DIR FR ST GOVT STAFF IMPROV PROGS
35	C06	Num	REV DIR FR ST GOVT COM ED BASIC SKILLS
36	C09	Num	REV DIR FR ST GOVT VOCATIONAL ED PROGS
37	C11	Num	REV DIR FR ST GOVT CAP OUT DEBT SERVICE
38	C07	Num	REV DIR FR ST GOVT BILIGUAL EDUCATION
39	C08	Num	REV DIR FR ST GOVT GIFTED & TALENTED
40	C10	Num	REV DIR FR ST GOVT SCHOOL LUNCH PROGS
41	C13	Num	REV DIR FR ST GOVT OTHER PROGS
42	C38	Num	ST REV ON BEHALF OF SCH SYS EMPL BENEFIT
43	C39	Num	ST REV ON BEH OF SCH SYS NOT EMPL BENEFI
44	C35	Num	REV DIR FR ST GOVT UNSPECIFIED
45	TLOCREV	Num	TOTAL LOCAL REVENUES (equals T02 + T06 + T09 + T15 + T40 + T99 + D11 + D23 + A07 + A08 + A09 + A11 + A13 + A15 + A20 + U22 + U97 + C24)
46	T06	Num	LOCAL PROPERTY TAXES
47	T09	Num	LOCAL GENERAL SALES TAXES
48	T15	Num	PUBLIC UTILITY TAXES
49	T40	Num	LOCAL INDIV & CORPOR NET INCOME TAXES
50	T99	Num	LOCAL ALL OTHER TAXES
51	T02	Num	LOCAL PARENT GOVT CONTRIB (DEP SCH SYS)
52	D23	Num	LOCAL INTERGOV REV FR CITIES & COUNTIES
53	D11	Num	LOCAL INTERGOV REV INTERSCH TRANSFER
54	A07	Num	LOCAL TUITION CHARGES
55	A08	Num	LOCAL TRANSPORTATION CHARGES
56	A09	Num	LOCAL SCHOOL LUNCH CHARGES
57	A11	Num	LOCAL TEXTBOOK SALES
58	A13	Num	LOCAL STUDENTS ACTIVITY RECEIPTS
59	A20	Num	LOCAL REVENUE OTHER SALES REVENUES
60	A15	Num	LOCAL REVENUE STUDENT FEES UNSPECIFIED
61	U22	Num	LOCAL INTEREST EARNINGS
62	U97	Num	LOCAL MISC REVENUE
63	C24	Num	CENSUS STATE REV / NCES LOCAL REV
64	TOTALEXP	Num	TOTAL EXPENDITURES (equals TCURELSC + TCAPOUT + TNONELSE + L12 + M12 + Q11 + I86)
65	TCURINST	Num	TOTAL CURRENT EXP - INSTRUCTION (equals E13)
66	E13	Num	INSTRUCTION EXP

## Appendix A—Record Layout

Common Core of Data, School District Finance Survey, SY 1994–95, FY 1995

<b>Position</b>	<b>Variable Name</b>	<b>Type</b>	<b>Variable Description</b>
67	TCURSSVC	Num	TOTAL CURRENT EXP - SUPPORT SERVICES (equals E17 + E07 + E08 + E09 + V40 + V45 + V35 + V50 + V55 + V85)
68	E17	Num	PUPIL SUPPORT SERVICES
69	E07	Num	INSTRUCTIONAL STAFF SUPPORT SERVICES
70	E08	Num	GENERAL ADMINISTRATION
71	E09	Num	SCHOOL ADMINISTRATION
72	V35	Num	BUSINESS SUPPORT SERVICES
73	V40	Num	OPERATION & MAINTENANCE OF PLANT
74	V45	Num	PUPIL TRANSPORTATION
75	V50	Num	CUR EXPENDITURE CENTRAL SUPP SERVICES
76	V55	Num	CUR EXPENDITURE OTHER SUPP SERVICES
77	V85	Num	CUR EXPENDITURE SUPPORT SVCS UNSPECIFIED
78	TCUROTH	Num	TOTAL CURRENT EXPENDITURES - OTHER ELSEC (equals E11 + V60 + V65)
79	E11	Num	FOOD SERVICES EXPENDITURES
80	V60	Num	CUR EXPENDITURE ENTERPRISE OPERATIONS
81	V65	Num	CUR EXPENDITURE OTHER ELEMSEC EXPEND
82	TNONELSE	Num	TOTAL NON-ELSEC EXPENDITURES (equals V70 + V75 + V80)
83	V70	Num	CUR EXPENDITURE COMMUNITY SERVICES
84	V75	Num	CUR EXPENDITURE ADULT EDUCATION
85	V80	Num	CUR EXPENDITURE OTHER NON ELEMSEC EXP
86	TCAPOUT	Num	TOTAL CAPITAL OUTLAY EXPENDITURES (equals F12 + G15 + K09 + K10 + K11)
87	F12	Num	CAPITAL OUTLAY CONSTRUCTION
88	K09	Num	CAPITAL OUTLAY INSTRUCTIONAL EQUIPMENT
89	K10	Num	CAPITAL OUTLAY NON INSTRUCT EQUIPMENT
90	K11	Num	CAPITAL OUTLAY EQUIPMENT UNSPECIFIED
91	G15	Num	CAPITAL OUTLAY LAND & EXISTING STRUCTRS
92	TCURELSC	Num	TOTAL CURRENT EXP FOR ELSEC EDUCATION (equals TCURINST + TCURSSVC + TCUROTH)
93	L12	Num	ONTERGOVT EXP PAYMENTS TO STATE GOVT
94	M12	Num	INTERGOVT EXP PAYMENTS TO LOCAL GOVT
95	Q11	Num	INTERSCH TRANSF (PAYMNTS TO OTH SCH SYS)
96	I86	Num	INTEREST ON DEBT
97	Z32	Num	TOTAL SALARIES FOR ELEMSEC EDUCATION
98	Z33	Num	SALARIES INSTRUCTION ONLY
99	V11	Num	SALARIES PUPIL SUPPORT SERVICES
100	V13	Num	SALARIES INSTRUCTIONAL STAFF SUPP SRVCS
101	V15	Num	SALARIES GENERAL ADMINISTRATION
102	V17	Num	SALARIES SCHOOL ADMINISTRATION
103	V19	Num	SALARIES BUSINESS SUPPORT SERVICES
104	V21	Num	SALARIES OPER & MAINTENANCE OF PLANT
105	V23	Num	SALARIES PUPIL TRANSPORTATION SERVICES

**Appendix A—Record Layout**  
Common Core of Data, School District Finance Survey, SY 1994–95, FY 1995

<b>Position</b>	<b>Variable Name</b>	<b>Type</b>	<b>Variable Description</b>
106	V25	Num	SALARIES CENTRAL SUPPORT SERVICES
107	V27	Num	SALARIES OTHER SUPPORT SERVICES
108	V29	Num	SALARIES FOOD SERVICES
109	Z34	Num	TOTAL EMPLOYEE BENEFITS
110	V10	Num	EMPL BENEFITS INSTRUCTION
111	V12	Num	EMPL BENEFITS PUPIL SUPPORT SERVICES
112	V14	Num	EMPL BENEFITS INSTRUCT STAFF SUPP SRVCS
113	V16	Num	EMPL BENEFITS GENERAL ADMINISTRATION
114	V18	Num	EMPL BENEFITS SCHOOL ADMINISTRATION
115	V20	Num	EMPL BENEFITS BUSINESS SUPP SRVCS
116	V22	Num	EMPL BENEFITS OPER & MAINT OF PLANT
117	V24	Num	EMPL BENEFITS PUPIL TRANSPORTATION
118	V26	Num	EMPL BENEFITS CENTRAL SUPPORT SRVCS
119	V28	Num	EMPL BENEFITS OTHER SUPPORT SERVICES
120	V30	Num	EMPL BENEFITS FOOD SERVICES
121	V32	Num	EMPL BENEFITS ENTERPRISE OPERATIONS
122	_19H	Num	LONG TERM DEBT AT BEGINNING OF YEAR
123	_21F	Num	LONG TERM DEBT ISSUED DURING YEAR
124	_31F	Num	LONG TERM DEBT RETIRED DURING YEAR
125	_41F	Num	LONG TERM DEBT OUTSTANDING AT END OF YR
126	_61V	Num	SHORT TERM DEBT AT BEGINNING OF YEAR
127	_66V	Num	SHORT TERM DEBT AT END OF YEAR
128	W01	Num	SINKING FUND TOTAL ASSETS
129	W31	Num	BOND FUND TOTAL ASSETS
130	W61	Num	OTHER FUNDS TOTAL ASSETS
131	WEIGHT	Num	WEIGHT

## Appendix B—Glossary

Common Core of Data, School District Finance Survey, FY 1995, SY 1994–95

This glossary applies to the school district financial survey. When applicable, corresponding F-33 variables are listed in brackets. For additional detail, it is suggested that the data user consult the NCES Handbook: *Financial Accounting for Local and State School Systems*.

**BOND FUNDS.** Funds established to account for the proceeds of bond issues pending their disbursement. [e.g. W31]

**CAPITAL OUTLAY.** Direct expenditure for contract or force account construction of buildings, roads, and other improvements, and for purchases of equipment, land, and existing structures. Includes amounts for additions, replacements, and major alterations to fixed works and structures. However, expenditure for repairs to such works and structures is classified as current expenditure. [e.g. F12, G15, K09, K10, K11]

**CASH and DEPOSITS.** Cash on hand and on deposit, including any savings and other time deposits as well as demand deposits.

**CASH and SECURITY HOLDINGS.** Cash, deposits, and government and private securities (bonds, notes, stocks, mortgages, etc.) except holdings of agency and private trust funds. Does not include interfund loans, receivables, and the value of real property and other fixed assets. [e.g. W01, W31, W61]

**CCD.** Common Core of Data. A group of public elementary-secondary education surveys of NCES. CCD data are collected from each state's department of education, from their administrative records data systems. The CCD variable on the F-33 data file indicates whether the record matches a record on the CCD Agency (nonfiscal) Universe file.

**CENSUS STATE, NCES LOCAL REVENUE.** See 'Local Revenue - NCES Local, Census State Revenue.'

**CONSTRUCTION.** Production of fixed works and structures and additions, replacements, and major alterations thereto, including planning and design of specific projects, site improvements and provision of equipment and facilities that are integral parts of a structure. Includes both contract and force account construction. [e.g. F12]

**CURRENT EXPENDITURE.** Expenditure for Instruction (TCURINST), Support Services (TCURSSVC), and Other Elementary-Secondary Programs (TCUROTH). Includes salaries, employee benefits, purchased services, and supplies, as well as payments made by states on behalf of school districts. Also includes transfers made by school districts into their own retirement system. Excludes expenditure for Non Elementary-Secondary Programs (TNONELSE), debt service, capital outlay, and transfers to other governments or school districts. This item is formally called "Current Expenditures for Public Elementary-Secondary Education." [TCURELSC is the sum of: TCURINST, TCURSSVC, and TCUROTH]

**CURRENT OPERATION EXPENDITURE.** A Census Bureau term. Includes expenditure for instruction, support services, other elementary-secondary programs, and non elementary-secondary programs. Excludes payments made by states on behalf of school districts and transfers by some school districts into their own retirement system.

**CURRENT SPENDING.** A Census Bureau term. Includes expenditure for instruction, support services, other elementary-secondary programs, and non elementary-secondary programs. Also includes payments made by states on behalf of school districts and transfers by some school districts into their own retirement system.

## Appendix B—Glossary

Common Core of Data, School District Finance Survey, FY 1995, SY 1994–95

**DEBT.** Long-term credit obligations of the school system or its parent government and all interest-bearing short-term (repayable within 1 year) credit obligations. Excludes noninterest-bearing short-term obligations, interfund obligations, amounts owed in a trust agency capacity, advances and contingent loans from other governments, and rights of individuals to benefits from school system employee-retirement funds. [e.g. **\_19H, \_21F, \_31F, \_41F, \_61V, \_66V**]

**DEBT OUTSTANDING.** All debt obligations remaining unpaid on the date specified. [e.g. **\_41F**]

**ELEMENTARY-SECONDARY EDUCATION.** Programs providing instruction, or assisting in providing instruction, for students in prekindergarten, kindergarten, grades 1 through 12, and ungraded programs.

**EMPLOYEE BENEFITS EXPENDITURE.** Amounts paid by the school system for fringe benefits. These amounts are not included in salaries and wages paid directly to employees. Includes contributions on behalf of employees for retirement coverage, social security, group health and life insurance, tuition reimbursement, workmen’s compensation, and unemployment compensation. [e.g. **Z34**]

**ENROLLMENT.** Count of pupils on pupil rolls in the fall of the school system’s fiscal year. The term “membership“ can also be used in place of “enrollment.“ [e.g. **V33**]

**EQUIPMENT.** Apparatus, furnishings, motor vehicles, office machines, and the like having an expected life of more than 5 years. Equipment expenditure consists only of amounts for purchase of equipment, including both additional equipment and replacements. Expenditures for facilities that are integral parts of structures are classified as expenditure for construction or for purchase of land and existing structures. [e.g. **K11, K09, K10**]

**EXPENDITURE.** All amounts of money paid out by a school system, net of recoveries and other correcting transactions, other than for retirement of debt, purchase of securities, extension of loans and agency transactions. Expenditure includes only external transactions of a school system and excludes non-cash transactions such as the provision of prerequisites or other payments in-kind.

**FEDERAL REVENUE (DIRECT).** Aid from project grants for programs such as Impact Aid (PL 81-815 and PL 81-874), Indian Education, Bilingual Education, Head Start, Follow Through, Magnet Schools, Dropout Demonstration Assistance, and Gifted / Talented. [e.g. **B10, B11, B12, B13**]

**FEDERAL REVENUE DISTRIBUTED BY STATE GOVERNMENTS.** Aid from formula grants distributed through State government agencies. This includes revenue from such programs as:

**Child Nutrition Programs.** Includes revenues from National School Lunch, Special Milk, School Breakfast, and Ala Carte programs. Does not include the value of donated commodities. [e.g. **C25**]

**Compensatory Programs.** Revenues authorized by Chapter 1 of the Elementary-Secondary Education Act (PL 89-10). Includes basic, concentration, and migratory education grants. [e.g. **C14**]

**Children with Disabilities.** Revenues awarded under the Children with Disabilities Act (PL 91-230). Includes formula grants authorized in Part B of this legislation but excludes project grants authorized in Part C (Early Education and Severely Disabled Programs), Part E (Innovation and Development), and Part G (Technical Development). Revenues from these programs exclude project grants that are included in Federal Aid (Direct). [e.g. **C15**]

**Vocational Programs.** Revenues from the Carl D. Perkins Vocational Education Act (PL 101-392). Includes revenues from Title II (Basic Grants), Title III (Community Based Organizations), Title III-B (Consumer and Homemaking Education), and Title III-E (Tech-Prep Education). [e.g. **C19**]

## Appendix B—Glossary

Common Core of Data, School District Finance Survey, FY 1995, SY 1994–95

**Other Federal Aid Distributed by the State.** Includes revenues from other formula grant programs distributed through state governments, such as the Adult Education Act (Part B), Chapter 2 Block Grants sanctioned by the Education Consolidation Improvement Act (PL 100-297), Drug Free Schools (1986 Elementary-Secondary Education Act), and Eisenhower Math and Science (PL 89-10, Title II-A). [e.g. C16, C17, C18, C20]

**Nonspecified Federal Aid Distributed by the State.** Federal revenue amounts which pertain to more than one of the above categories but which reporting units could not break out into these categories. These revenues are included in “nonspecified” instead of “other.” [e.g. C36]

**FISCAL YEAR.** The 12-month period to which the annual operating budget applies. At the end of the fiscal year, the agency determines its financial condition and the results of its operations.

**GENERAL EXPENDITURE.** All school system expenditure except employee retirement or other insurance trust expenditure.

**GENERAL REVENUE.** All school system revenue except employee retirement or other insurance trust revenue.

**INSTRUCTION EXPENDITURE.** Relates to the instruction function (series 1000) defined in Financial Accounting for Local and State School Systems (National Center for Education Statistics, 1990). Instruction presented under the current operation or current spending headings includes payments from all funds for salaries, employee benefits (paid only by school system if under “current operation” or paid by both school and state if under “current spending”), supplies, materials, and contractual services. It excludes capital outlay, debt service, and interfund transfers. Instruction covers regular, special, and vocational programs offered in both the regular school year and summer school. It excludes instructional support activities as well as adult education and community services. [TCURINST, E13]

**INSTRUCTIONAL EQUIPMENT (Only).** Includes expenditure for all equipment recorded by school systems in general or operating funds under the “instruction” function. [e.g. K09]

**INTEREST EARNINGS.** Interest earned on deposits and securities including amounts for accrued interest on investment securities sold. Receipts for accrued interest on bonds issued are classified as offsets to interest expenditure. Interest earnings shown under general revenue do not include earnings on assets of employee retirement systems. [e.g. U22]

**INTEREST EXPENDITURE.** Amounts paid for use of borrowed money. [e.g. I86]

**LAND and EXISTING STRUCTURES.** Expenditures for the purchase of land, improvements to land, and existing buildings including purchase of rights-of-way, payments on capital leases, title search, and similar activity associated with real property purchase transactions. [e.g. G15]

**LEA.** Local Education Agency, often called school districts, an education agency at the local level whose primary responsibility is to operate public schools or to contract for public school services.

**LOCAL REVENUE.** Revenue raised within the boundaries of the LEA. These revenues are primarily raised through property taxes, but also come from other types of taxes and fees. [TLOCREV is the sum of: A07, A08, A09, A11, A13, A15, A20, C24, D11, D23, T02, T06, T09, T15, T40, T99, U22, and U97]

**LONG-TERM DEBT.** Debt payable more than 1 year after the date of issue.

**LONG-TERM DEBT ISSUED.** The par value of long-term debt obligations incurred during the fiscal period concerned, including funding and refunding obligations. Debt obligations authorized but not actually incurred during the fiscal period are not included. [e.g. \_21F]

## Appendix B—Glossary

### Common Core of Data, School District Finance Survey, FY 1995, SY 1994–95

**LONG-TERM DEBT RETIRED.** The par value of long-term debt obligations liquidated by repayment or exchange, including debt retired by refunding operations. [e.g. **\_31F**]

**NCES.** National Center for Education Statistics, an organization within the U.S. Department of Education. NCES is the primary federal entity for collecting, analyzing and reporting data related to education.

**NON ELEMENTARY-SECONDARY CURRENT SPENDING.** Current spending for non elementary–secondary education programs. Included in this category are community services, adult education, and other non elementary-secondary current expenditures. [T**NONELSE** is the sum of: **V70, V75, and V80**]

**OTHER ELEMENTARY-SECONDARY CURRENT SPENDING.** Current spending for other than elementary–secondary education instruction and support service activities. Included in this category are food services, enterprise operations, and other elementary-secondary current expenditures. [T**CUROTH** is the sum of: **E11, V60, and V65**]

**PAYMENTS TO OTHER GOVERNMENTS.** Payments made to school district, states, local, or municipal government agencies. These include tuition, transportation, and repayments of loans and debt service payments to entities that incur debt instead of the school system. [e.g. **L12, M12, Q11**]

**PROPERTY TAXES.** Taxes conditioned on ownership of property and measured by its value. This includes general property taxes relating to property as a whole, real and personal, tangible or intangible, whether taxed at a single rate or at classified rates, and taxes on selected types of property, such as motor vehicles or on certain or all intangibles. [e.g. **T06**]

**PUBLIC SCHOOL SYSTEMS.** Includes independent school district governments and dependent school systems. Independent school district governments are organized local entities providing public elementary, secondary, special, and vocational/technical education. Dependent school systems are classified as sub-units of some other governmental unit such as a county, municipality, township, or the state.

**PURCHASE of LAND and EXISTING STRUCTURES.** Purchase of these assets as such, purchase of rights-of-way, and title search and similar activity associated with the purchase transactions. [e.g. **G15**]

**REVENUE.** All amounts of money received by a school system from external sources, or net of refunds and other correcting transactions other than from issuance of debt, liquidation of investments, or as agency and private trust transactions. Revenue excludes non-cash transactions such as receipt of services, commodities, or other “receipts in-kind.”

**SEA.** State Education Agency, the agency of the state charged with primary responsibility for coordinating and supervising public instruction.

**SALARIES and WAGES.** Amounts paid for compensation of school system officers and employees. Consists of gross compensation before deductions from withheld taxes, retirement contributions, or other purposes. [e.g. **Z32**]

**SCHOOL BREAKFAST and LUNCH.** Payments by the Department of Agriculture under the Child Nutrition Act for school lunch, special milk, and other programs. Excludes the value of commodities transferred under this program. [e.g. **C25**]

**SCHOOL LUNCH CHARGES.** Gross collections from cafeteria sales to children and adults. [e.g. **A09**]

**SHORT-TERM DEBT.** Interest-bearing debt payable within 1 year from the date of issue, such as bond anticipation notes, bank loans, and tax anticipation notes and warrants. Includes obligations having no fixed maturity date if payable from a tax levied for collection in the year of their issuance.



## Appendix B—Glossary

Common Core of Data, School District Finance Survey, FY 1995, SY 1994–95

**STATE REVENUE.** State revenue paid to the school system for any purpose, restricted or unrestricted, including the following: [TSTREV is the sum of: C01, C04, C05, C06, C07, C08, C09, C10, C11, C12, C13, C35, C38, and C39]

**Capital Outlay/Debt Service.** Revenue paid for school construction and building aid including amounts to help the school systems pay for servicing debt. [e.g. C11]

**Compensatory Programs.** Revenues for “at risk” or other economically disadvantaged students including migratory children. Also includes monies from state programs directed toward the attainment of basic skills and categorical education excellence and quality education programs which provide more than staff enhancements, such as materials, resource centers, and equipment. [e.g. C06]

**Children with Disabilities - IDEA.** Revenues for the education of physically and mentally handicapped students. [e.g. C05]

**Payments on Behalf of LEA.** State payments that benefit school systems but are not paid directly to school systems. Includes amounts transferred into state teacher or public employee retirement funds as well as into funds for other kinds of employee benefits, such as group health, life, and unemployment compensation. This category includes state payments for textbooks and school buses that are provided to the public school systems. [e.g. C38, C39]

**Staff Improvement Programs.** Revenues for programs designed to improve the quantity and quality of school system staff. Examples include programs for additional teacher units, teacher benefits such as retirement and social security contributions paid directly to the school system, mentor teachers, teacher induction, staff development contracts and stipends, career ladder contracts, and salaries for specific types of instructional and support staff. [e.g. C04]

**Transportation.** Payments for various state transportation aid programs such as those which compensate the school system for part of its transportation expense and those which provide reimbursement for transportation salaries or school bus purchases. [e.g. C12]

**Vocational Programs.** Revenues for state vocational education assistance programs, including career education programs. [e.g. C09]

**Other State Aid.** All other state revenues which are paid directly to the school systems including funds for bilingual education, gifted and talented programs, food services, instructional materials, textbooks, computer equipment, library resources, guidance and psychological services, driver education, energy conservation, enrollment increases and losses, health, alcohol and drug abuse, AIDS, child abuse, summer school, pre-kindergarten and early childhood, adult education (excluding vocational), desegregation, private schools, safety and law enforcement, and community services. In cases where these programs are covered under state government’s general formula assistance program, revenues will be shown under “general formula assistance” instead of “Other State Aid.” [e.g. C01, C07, C08, C13]

**Nonspecified State Aid.** State revenue amounts which pertain to more than one of the above categories but for which reporting units could not provide distinct amounts by category. These revenues are included under “Nonspecified” instead of “other.” [e.g. C35, C13]

**STUDENT MEMBERSHIP.** This comprises the total student enrollment on October 1 (or the closest school day to October 1) for all grade levels (including prekindergarten and kindergarten) and ungraded pupils. Membership includes students both present and absent on the measurement day.

## Appendix B—Glossary

Common Core of Data, School District Finance Survey, FY 1995, SY 1994–95

**SUPPORT SERVICES EXPENDITURE.** Relates to support services functions (series 2000) defined in “Financial Accounting for Local and State School Systems” (National Center for Education Statistics, 1990). Support services presented under the current operation or current spending headings includes payments from all funds for salaries, employee benefits (paid only by school systems if under “current operation” or paid by both school and state if under “current spending”), supplies, materials, and contractual services. It excludes capital outlay, debt service, and interfund transfers. It includes expenditures for the following functions: [TCURSSVC is the sum of: **E17, E07, E08, E09, V40, V45, V90, and V85**]

**Business/Central/Other Support Services.** Expenditures for business support, central support, and other support services. Business support services include payments for fiscal services (budgeting, receiving and disbursing funds, payroll, internal auditing, and accounting), purchasing, warehousing, supply distribution, printing, publishing, and duplicating services. Central support services include planning, research, development, and evaluation services. They also include information services, staff services (recruitment, staff accounting, non-instructional in-service training, staff health services), and data processing services. [e.g. **V37, V38, V90**]

**General Administration.** Expenditures for board of education and executive administration (office of the superintendent) services. [e.g. **V15, V16, E08**]

**Instructional Staff Support.** Expenditures for supervision and instruction service improvements, curriculum development, instructional staff training, and media, library, audiovisual, television, and computer-assisted instruction services. [e.g. **V13, V14, E07**]

**Operation and Maintenance.** Expenditures for building services (heating, electricity, air conditioning, property insurance), care and upkeep of grounds and equipment, non-student transportation vehicle operation and maintenance, and security services. [e.g. **V21, V22, V40**]

**Pupil Support Services.** Expenditures for attendance record-keeping, social work, student accounting, counseling, student appraisal, record maintenance, and placement services. This category also includes medical, dental, nursing, psychological, and speech services. [e.g. **V11, V12, E17**]

**Pupil Transportation Services.** Expenditures for the transportation of public school students including vehicle operation, monitoring riders, and vehicle servicing and maintenance. [e.g. **V23, V24, V45**]

**School Administration.** Expenditures for the office of the principal services. [e.g. **V17, V18, E09**]

**Nonspecified Support Services.** Expenditures which pertain to more than one of the above categories. In some cases reporting units could not provide distinct expenditure amounts for each support services category. These expenditures were included in “nonspecified” instead of “other support services.” [e.g. **V85**]

**TAXES.** Compulsory contributions exacted by a school system for public purposes, except employee and employer assessments for retirement and social insurance purposes, which are classified as insurance trust revenue. All tax revenue is classified as general revenue and comprises amounts received (including interest and penalties but excluding protested amounts and refunds) from all taxes imposed by government. School systems tax revenue excludes any amounts from shares of state imposed /collected taxes, which are classified as intergovernmental revenue. [e.g. **T06, T09, T15, T40, T99**]

**TOTAL EXPENDITURE.** Total expenditure is the sum of current expenditures, capital outlay, intergovernmental expenditures (i.e. payments to other state and local governments and other school systems), and debt service expenditures. [TOTALEXP is the sum of: **TCURELSC, TNONELSE, TCAPOUT, L12, M12, Q11, and I86**]

**TOTAL REVENUE.** The sum of compulsory revenue contributions emerging from local, state, and federal sources. [TOTALREV is the sum of: **TFEDREV, TSTREV, and TLOCREV.**]

Appendix C—State Notes:  
Common Core of Data, School District Finance Survey, SY 1994–95, FY 1995

The following notes can be used to track anomalies in state data reported to the collection agent. Each anomaly recorded here applies to the current fiscal year. The absence of “Notes:” for a state indicates that the state’s data did not contain any anomalies.

Alabama

**State Abbreviation:** AL

**Notes:**

- Fixed charges are estimated based on salaries and wages.
- Payments to other school systems are not separately identified in expenditure data. These data may slightly inflate current spending amounts for individual school districts.
- State expenditure made on behalf of the public school systems is reported in the data.

Arizona

**State Abbreviation:** AZ

**Notes:**

- Instructional equipment is combined with all equipment outlays.
- State expenditure made on behalf of the public school systems is reported in the data.

Arkansas

**State Abbreviation:** AR

**Notes:**

- State expenditure made on behalf of the public school systems is reported in the data.

California

**State Abbreviation:** CA

**Notes:**

- State expenditure made on behalf of the public school systems is reported in the data.
- Expenditures for support services are not broken out.
- California treats the two Elementary and High School districts as one district in its financial accounting, but as separate districts in managing its students and staff data. An NCESID code is assigned to the combined district so that it may be matched with related items on the CCD file. Enrollments for the combined districts are derived from the Elementary and High School district enrollments. With the release of the sdf95c1c file in July 2005, the student membership counts (V33) were corrected in two California school districts (LEAID 0613060 and LEAID 0691078).

**C-1. California School Districts Combined Financial Data for the F-33 Survey: 1994–95**

School District	NCESID	Enrollment	Year
<b>Alhambra (combined district)</b>	<b>0601910</b>	<b>20176</b>	<b>1995</b>
Alhambra City Elementary	0601910	11099	1995
Alhambra City High	0601930	8945	1995
<b>Eureka (combined district)</b>	<b>0613060</b>	<b>5972</b>	<b>1995</b>
Eureka City Elementary	0613040	2772	1995
Eureka City High	0613060	3200	1995
<b>Modesto (combined district)</b>	<b>0625130</b>	<b>31942</b>	<b>1995</b>
Modesto City Elementary	0625130	18195	1995
Modesto City High	0625150	11922	1995
<b>Petaluma (combined district)</b>	<b>0630230</b>	<b>7088</b>	<b>1995</b>
Petaluma City Elementary	0630230	2440	1995
Petaluma City High	0630250	4648	1995

Appendix C—State Notes:  
Common Core of Data, School District Finance Survey, SY 1994–95, FY 1995

**C-1. California School Districts Combined Financial Data for the F-33 Survey: 1994–95—Continued**

School District	NCESID	Enrollment	Year
<b>Santa Cruz (combined district)</b>	<b>0635590</b>	<b>8885</b>	<b>1997</b>
Santa Cruz City Elementary	0635590	3457	1995
Santa Cruz City High	0635600	5309	1995
<b>Santa Rosa (combined district)</b>	<b>0635810</b>	<b>16009</b>	<b>1997</b>
Santa Rosa Elementary	0635810	5101	1995
Santa Rosa High	0635830	10904	1995

SOURCE: Data reported by states to the U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), School District Finance Survey (Form F-33) FY 1995, (sdf95c1c).

- Student membership for Alhambra, Eureka and Modesto were edited to agree with data from the CCD Agency Nonfiscal file.

Colorado

**State Abbreviation: CO**

-With the release of the sdf95c1c file in July 2005, state expenditures on behalf of school districts were added to Current Exp – Instruction (E13) and Current Exp - Support Services (E17, E07, E08, E09, V40, V45, V35, V50, V55, V85) in LEAID 0803360.

Connecticut

**State Abbreviation: CT**

**Notes:**

-State expenditure made on behalf of the public school systems is reported in the data.

Delaware

**State Abbreviation: DE**

**Notes:**

-State expenditure made on behalf of the public school systems is reported in the data.

District of Columbia

**State Abbreviation: DC**

**Notes:**

-Capital outlay payments for land and existing structures are reported under construction.

Florida

**State Abbreviation: FL**

**Notes:**

-Payments to other school systems are not separately identified in expenditure data. These data may slightly inflate current spending amounts for individual school districts.

Georgia

**State Abbreviation: GA**

**Notes:**

-State expenditure made on behalf of the public school systems is reported in the data.  
-With the release of the sdf95c1c file in July 2005, state expenditures on behalf of school districts were added to Current Exp – Instruction (E13) and Current Exp - Support Services (E17, E07, E08, E09, V40, V45, V35, V50, V55, V85) in LEAID 1302280.

Appendix C—State Notes:  
Common Core of Data, School District Finance Survey, SY 1994–95, FY 1995

Idaho

**State Abbreviation:** ID

**Notes:**

- Payments to other school systems are not separately identified in expenditure data.
- These data may slightly inflate current spending amounts for individual school districts.

Illinois

**State Abbreviation:** IL

**Notes:**

- Capital outlay payments for land and existing structures are reported under construction.
- State expenditure made on behalf of the public school systems is reported in the data.
- Corporate personal property replacement tax revenues are included in local revenue.
- With the release of the sdf95c1c file in July 2005, Code C24 (Census State, NCES Local) was subtracted from TSTREV (Total State Revenues), and moved to TLOCREV (Total Local Revenues).
- With the release of the sdf95c1c file in July 2005, state expenditures on behalf of school districts were added to Current Exp – Instruction (E13) and Current Exp - Support Services (E17, E07, E08, E09, V40, V45, V35, V50, V55, V85) in LEAID 1709930.

Indiana

**State Abbreviation:** IN

**Notes:**

- State expenditure made on behalf of the public school systems is reported in the data.

Iowa

**State Abbreviation:** IA

- With the release of the sdf95c1c file in July 2005, state expenditures on behalf of school districts were added to Current Exp – Instruction (E13) and Current Exp - Support Services (E17, E07, E08, E09, V40, V45, V35, V50, V55, V85) in LEAID 1908970.

Kansas

**State Abbreviation:** KS

**Notes:**

- State expenditure made on behalf of the public school systems is reported in the data.
- With the release of the sdf95c1c file in July 2005, state expenditures on behalf of school districts were added to Current Exp – Instruction (E13) and Current Exp - Support Services (E17, E07, E08, E09, V40, V45, V35, V50, V55, V85) in LEAID 2012990.

Kentucky

**State Abbreviation:** KY

**Notes:**

- Fixed charges are estimated based on salaries and wages.
- State expenditure made on behalf of the public school systems is reported in the data.

Appendix C—State Notes:  
Common Core of Data, School District Finance Survey, SY 1994–95, FY 1995

Louisiana

**State Abbreviation:** LA

**Notes:**

-State expenditure made on behalf of the public school systems is reported in the data.

Maine

**State Abbreviation:** ME

**Notes:**

-State expenditure made on behalf of the public school systems is reported in the data.

Maryland

**State Abbreviation:** MD

**Notes:**

-State expenditure made on behalf of the public school systems is reported in the data.

Massachusetts

**State Abbreviation:** MA

**Notes:**

-Fixed charges are estimated based on salaries and wages.

-State expenditure made on behalf of the public school systems is reported in the data.

-Capital outlay payments for land and existing structures are reported under construction.

Michigan

**State Abbreviation:** MI

**Notes:**

-State expenditure made on behalf of the public school systems is reported in the data.

Minnesota

**State Abbreviation:** MN

**Notes:**

-With the release of the sdf95c1c file in July 2005, state expenditures on behalf of school districts were added to Current Exp – Instruction (E13) and Current Exp - Support Services (E17, E07, E08, E09, V40, V45, V35, V50, V55, V85) in LEAID 2721240, 2733840, and 2711040.

Mississippi

**State Abbreviation:** MS

**Notes:**

-Capital outlay payments for land and existing structures are reported under construction

-Payments to other school systems are not separately identified in expenditure data.

These data may slightly inflate current spending amounts for individual school districts.

-State expenditure made on behalf of the public school systems is reported in the data.

Missouri

**State Abbreviation:** MO

**Notes:**

-With the release of the sdf95c1c file in July 2005, state expenditures on behalf of school districts were added to Current Exp – Instruction (E13) and Current Exp - Support Services (E17, E07, E08, E09, V40, V45, V35, V50, V55, V85) in LEAID 2916400 and 2929280.

Appendix C—State Notes:  
Common Core of Data, School District Finance Survey, SY 1994–95, FY 1995

Montana

**State Abbreviation:** MT

Nebraska

**State Abbreviation:** NE

**Notes:**

-With the release of the sdf95c1c file in July 2005, state expenditures on behalf of school districts were added to Current Exp – Instruction (E13) and Current Exp - Support Services (E17, E07, E08, E09, V40, V45, V35, V50, V55, V85) in LEAID 3174820.

Nevada

**State Abbreviation:** NV

**Notes:**

-Local school support and sales tax levied by the state are included in the total local revenue data (from sales, motor vehicle, and utility franchise tax).  
-Payments to other school systems are not separately identified in expenditure data. These data may slightly inflate current spending amounts for individual school districts.  
-With the release of the sdf95c1c file in July 2005, Code C24 (Census State, NCES Local) was subtracted from TSTREV (Total State Revenues), and moved to TLOCREV (Total Local Revenues).

New Hampshire

**State Abbreviation:** NH

New Jersey

**State Abbreviation:** NJ

**Notes:**

-State expenditure made on behalf of the public school systems is reported in the data.

New Mexico

**State Abbreviation:** NM

**Notes:**

-Fixed charges are estimated based on salaries and wages.  
-State expenditure made on behalf of the public school systems is reported in the data.  
-Payments to other school systems are not separately identified in expenditure data. These data may slightly inflate current spending amounts for individual school districts.

New York

**State Abbreviation:** NY

**Notes:**

-Fixed charges are estimated based on salaries and wages.  
-The state of NY created 16 “special act” school districts designed to be run by private organizations serving institutionalized children. They have neither tax bases nor student populations of their own, but serve children placed by other school districts or public agencies. These districts are classified as regular public schools districts and included on the F-33 data file as such. Beginning with Fiscal Year 1998, these school districts are reclassified as private entities.

Appendix C—State Notes:  
Common Core of Data, School District Finance Survey, SY 1994–95, FY 1995

North Carolina

**State Abbreviation:** NC

**Notes:**

- State expenditure made on behalf of the public school systems is reported in the data.
- Payments to other school systems are not separately identified in expenditure data.  
These data may slightly inflate current spending amounts for individual school districts.
- Capital outlay payments for land and existing structures are reported under construction

North Dakota

**State Abbreviation:** ND

Ohio

**State Abbreviation:** OH

Oklahoma

**State Abbreviation:** OK

**Notes:**

- State expenditure made on behalf of the public school systems is reported in the data.

Oregon

**State Abbreviation:** OR

Pennsylvania

**State Abbreviation:** PA

**Notes:**

- State expenditure made on behalf of the public school systems is reported in the data.

Rhode Island

**State Abbreviation:** RI

**Notes:**

- State expenditure made on behalf of the public school systems is reported in the data.

South Carolina

**State Abbreviation:** SC

**Notes:**

- State expenditure made on behalf of the public school systems is reported in the data.

South Dakota

**State Abbreviation:** SD

**Notes:**

- Capital outlay payments for land and existing structures are reported under construction.

Tennessee

**State Abbreviation:** TN

**Notes:**

- Fixed charges are estimated based on salaries and wages.

Texas

**State Abbreviation:** TX

**Notes:**

- State expenditure made on behalf of the public school systems is reported in the data.



Appendix C—State Notes:  
Common Core of Data, School District Finance Survey, SY 1994–95, FY 1995

Utah

**State Abbreviation:** UT

**Notes:**

-Payments to other school systems are not separately included in expenditure data. These data may slightly inflate current spending amounts for individual school districts.

Vermont

**State Abbreviation:** VT

**Notes:**

-State expenditure made on behalf of the public school systems is reported in the data.

Virginia

**State Abbreviation:** VA

**Notes:**

-State taxes supporting schools (one cent sales tax) are included in the local revenue data.  
-With the release of the sdf95c1c file in July 2005, Code C24 (Census State, NCES Local) was subtracted from TSTREV (Total State Revenues), and moved to TLOCREV (Total Local Revenues).

Washington

**State Abbreviation:** WA

West Virginia

**State Abbreviation:** WV

**Notes:**

-Fixed charges are estimated based on salaries and wages.  
-State expenditure made on behalf of the public school systems is reported in the data.

Wisconsin

**State Abbreviation:** WI

Wyoming

**State Abbreviation:** WY

Appendix C—State Notes:  
Common Core of Data, School District Finance Survey, SY 1994–95, FY 1995

Appendix D—Frequencies of Categorical Variables and Ranges of Selected Data Items  
Common Core of Data, School District Finance Survey, FY 1995, SY 1994–95

**Table D-1. Frequencies of categorical variables, school district finance survey: 1994–95**

SCHLEV	School Level Code			
	Frequency	Percent	Cumulative Frequency	Cumulative Percent
01 Elementary School System Only	3,269	21.0	3,269	21.0
02 Secondary School system Only	532	3.4	3,801	24.4
03 Elementary-Secondary School System	10,571	68.0	14,372	92.4
05 Vocational or Special Education School System	303	2.0	14,675	94.4
06 Nonoperating School System	289	1.9	14,964	96.2
07 Educational Service Agency	589	3.8	15,553	100.0

YEAR	Survey Year			
	Frequency	Percent	Cumulative Frequency	Cumulative Percent
95	15,553	100.0	15,553	100.0

CCD	CCD Match			
	Frequency	Percent	Cumulative Frequency	Cumulative Percent
0 Record does not match CCD LEA Universe Survey	186	1.2	186	1.2
1 Record matches CCD LEA Universe Survey	15,367	98.8	15,553	100.0

See notes at end of table.

Appendix D—Frequencies of Categorical Variables and Ranges of Selected Data Items  
Common Core of Data, School District Finance Survey, FY 1995, SY 1994–95

Table D-1. Frequencies of categorical variables, school district finance survey: 1994–95—Continued

GSLO	Low Grade Span (School Universe)			
	Frequency	Percent	Cumulative Frequency	Cumulative Percent
Missing	186	1.2	186	1.2
00 No students	732	4.7	918	5.9
01 1st Grade Students	168	1.1	1,086	7.0
02 2nd Grade Students	31	0.2	1,117	7.2
03 3rd Grade Students	20	0.1	1,137	7.3
04 4th Grade Students	13	0.1	1,150	7.4
05 5th Grade Students	11	0.1	1,161	7.5
06 6th Grade Students	14	0.1	1,175	7.6
07 7th Grade Students	116	0.7	1,291	8.3
08 8th Grade Students	8	0.1	1,299	8.4
09 9th Grade Students	471	3.0	1,770	11.4
10 10th Grade Students	9	0.1	1,779	11.4
11 11th Grade Students	1	0.0	1,780	11.4
KG Kindergarten Students	8,175	52.6	9,955	64.0
N Data are not Applicable	5	0.0	9,960	64.0
PK PreKindergarten Students	5,524	35.5	15,484	99.6
UG Students in Ungraded Classes	69	0.4	15,553	100.0

GSHI	High Grade Span (School Universe)			
	Frequency	Percent	Cumulative Frequency	Cumulative Percent
Missing	186	1.2	186	1.2
00 No students	732	4.7	918	5.9
02 2nd Grade Students	5	0.0	923	5.9
03 3rd Grade Students	4	0.0	927	6.0
04 4th Grade Students	32	0.2	959	6.2
05 5th Grade Students	84	0.5	1,043	6.7
06 6th Grade Students	652	4.2	1,695	10.9
07 7th Grade Students	113	0.7	1,808	11.6
08 8th Grade Students	2,382	15.3	4,190	26.9
09 9th Grade Students	30	0.2	4,220	27.1
10 10th Grade Students	5	0.0	4,225	27.2
11 11th Grade Students	18	0.1	4,243	27.3
12 12th Grade Students	11,197	72.0	15,440	99.3
KG Kindergarten Students	2	0.0	15,442	99.3
N Indicates Data are not Applicable	5	0.0	15,447	99.3
PK PreKindergarten Students	37	0.2	15,484	99.6
UG Students in Ungraded Classes	69	0.4	15,553	100.0

Source: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (Form F33)" 1994–95, (sdf95c1d).

**Appendix D—Frequencies of Categorical Variables and Ranges of Selected Data Items  
Common Core of Data, School District Finance Survey, FY 1995, SY 1994–95**

Table D-2. Count of districts with zero and non-zero values for revenues, by type of revenue and state: 1994–95

State	Total revenue		Total Federal revenue		Total State revenue		Total Local revenue	
	Non-zero	Zero	Non-zero	Zero	Non-Zero	Zero	Non-Zero	Zero
National Total	15,536	17	14,884	669	15,356	197	15,525	28
Alabama	127	0	127	0	127	0	127	0
Alaska	54	0	54	0	53	1	54	0
Arizona	228	0	221	7	225	3	228	0
Arkansas	328	0	328	0	328	0	328	0
California	1,082	0	1,070	12	1,066	16	1,082	0
Colorado	194	0	191	3	194	0	194	0
Connecticut	166	0	166	0	166	0	166	0
Delaware	19	0	19	0	19	0	19	0
District of Columbia	1	0	1	0	0	1	1	0
Florida	67	0	67	0	67	0	67	0
Georgia	196	0	189	7	196	0	196	0
Hawaii	1	0	1	0	1	0	1	0
Idaho	112	0	109	3	112	0	112	0
Illinois	916	0	912	4	916	0	916	0
Indiana	313	0	310	3	313	0	313	0
Iowa	405	0	405	0	405	0	405	0
Kansas	304	0	304	0	304	0	304	0
Kentucky	176	0	176	0	176	0	176	0
Louisiana	66	0	66	0	66	0	66	0
Maine	291	0	276	15	289	2	290	1
Maryland	24	0	24	0	24	0	24	0
Massachusetts	424	2	318	108	326	100	424	2
Michigan	618	0	598	20	617	1	615	3
Minnesota	467	0	443	24	454	13	467	0
Mississippi	153	0	153	0	153	0	153	0
Missouri	529	0	529	0	529	0	529	0
Montana	500	2	419	83	498	4	499	3
Nebraska	697	0	478	219	697	0	697	0
Nevada	17	0	17	0	16	1	17	0
New Hampshire	176	0	153	23	162	14	175	1
New Jersey	616	0	612	4	614	2	616	0
New Mexico	89	0	89	0	89	0	89	0
New York	712	0	710	2	711	1	712	0
North Carolina	119	0	119	0	119	0	119	0
North Dakota	270	0	258	12	270	0	269	1
Ohio	740	0	729	11	740	0	739	1
Oklahoma	585	0	585	0	583	2	585	0
Oregon	279	0	275	4	279	0	279	0
Pennsylvania	604	1	597	8	601	4	604	1
Rhode Island	36	0	36	0	36	0	36	0
South Carolina	106	0	104	2	106	0	106	0
South Dakota	177	0	173	4	177	0	177	0
Tennessee	140	0	140	0	139	1	140	0
Texas	1,050	12	1,038	24	1,048	14	1,049	13
Utah	40	0	40	0	40	0	40	0
Vermont	325	0	276	49	325	0	325	0
Virginia	157	0	143	14	140	17	156	1
Washington	305	0	302	3	304	1	304	1
West Virginia	55	0	55	0	55	0	55	0
Wisconsin	431	0	430	1	431	0	431	0
Wyoming	49	0	49	0	49	0	49	0

Source: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (Form F33)" 1994–95, (sdf95c1d).

**Appendix D—Frequencies of Categorical Variables and Ranges of Selected Data Items  
Common Core of Data, School District Finance Survey, FY 1995, SY 1994–95**

Table D-3. Count of districts with zero and non-zero values for current expenditures, by type of expenditures and state: 1994–95

State	Total Current Instruction Expenditures		Total Support Services Expenditures		Total Current Other Expenditures		Total Current Elementary/Secondary Expenditures	
	Non-zero	Zero	Non-zero	Zero	Non-zero	Zero	Non-zero	Zero
National Total	15,336	217	15,500	53	14,136	1,417	15,503	50
Alabama	127	0	127	0	127	0	127	0
Alaska	54	0	54	0	48	6	54	0
Arizona	219	9	228	0	205	23	228	0
Arkansas	328	0	328	0	311	17	328	0
California	1,082	0	1,082	0	1,074	8	1,082	0
Colorado	193	1	194	0	181	13	194	0
Connecticut	166	0	166	0	146	20	166	0
Delaware	19	0	19	0	19	0	19	0
District of Columbia	1	0	1	0	1	0	1	0
Florida	67	0	67	0	67	0	67	0
Georgia	194	2	196	0	189	7	196	0
Hawaii	1	0	1	0	1	0	1	0
Idaho	112	0	112	0	108	4	112	0
Illinois	914	2	916	0	909	7	916	0
Indiana	311	2	313	0	295	18	313	0
Iowa	404	1	404	1	390	15	404	1
Kansas	304	0	304	0	304	0	304	0
Kentucky	176	0	176	0	176	0	176	0
Louisiana	66	0	66	0	66	0	66	0
Maine	261	30	290	1	219	72	290	1
Maryland	24	0	24	0	24	0	24	0
Massachusetts	339	87	381	45	332	94	381	45
Michigan	618	0	618	0	563	55	618	0
Minnesota	464	3	464	3	388	79	466	1
Mississippi	153	0	153	0	153	0	153	0
Missouri	529	0	529	0	528	1	529	0
Montana	496	6	502	0	340	162	502	0
Nebraska	685	12	697	0	397	300	697	0
Nevada	17	0	17	0	17	0	17	0
New Hampshire	173	3	176	0	149	27	176	0
New Jersey	599	17	616	0	564	52	616	0
New Mexico	89	0	89	0	89	0	89	0
New York	711	1	712	0	684	28	712	0
North Carolina	119	0	119	0	119	0	119	0
North Dakota	265	5	270	0	234	36	270	0
Ohio	734	6	740	0	668	72	740	0
Oklahoma	584	1	585	0	575	10	585	0
Oregon	279	0	279	0	231	48	279	0
Pennsylvania	602	3	605	0	546	59	605	0
Rhode Island	36	0	36	0	36	0	36	0
South Carolina	106	0	106	0	94	12	106	0
South Dakota	176	1	177	0	170	7	177	0
Tennessee	139	1	139	1	139	1	139	1
Texas	1,055	7	1,061	1	1,037	25	1,062	0
Utah	40	0	40	0	40	0	40	0
Vermont	311	14	325	0	230	95	325	0
Virginia	155	2	156	1	133	24	156	1
Washington	305	0	305	0	290	15	305	0
West Virginia	55	0	55	0	55	0	55	0
Wisconsin	430	1	431	0	426	5	431	0
Wyoming	49	0	49	0	49	0	49	0

Source: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (Form F33)" 1994–95, (sdf95c1d).

Appendix D—Frequencies of Categorical Variables and Ranges of Selected Data Items  
Common Core of Data, School District Finance Survey, FY 1995, SY 1994–95

Table D-4. Count of districts with zero and non-zero values for expenditures or membership, by type of expenditures and state: 1994–95

State	Total Expenditures		Total Non-Elementary/Secondary Expenditures		Total Capital Outlay Expenditures		Membership	
	Non-zero	Zero	Non-zero	Zero	Non-zero	Zero	Non-zero	Zero
National Total	15,550	3	9,166	6,387	14,869	684	14,456	1,097
Alabama	127	0	113	14	127	0	127	0
Alaska	54	0	51	3	54	0	53	1
Arizona	228	0	138	90	220	8	215	13
Arkansas	328	0	66	262	328	0	312	16
California	1,082	0	970	112	1,076	6	1,005	77
Colorado	194	0	87	107	193	1	176	18
Connecticut	166	0	147	19	165	1	166	0
Delaware	19	0	18	1	19	0	19	0
District of Columbia	1	0	1	0	1	0	1	0
Florida	67	0	67	0	67	0	67	0
Georgia	196	0	84	112	196	0	180	16
Hawaii	1	0	1	0	1	0	1	0
Idaho	112	0	38	74	111	1	112	0
Illinois	916	0	339	577	907	9	913	3
Indiana	313	0	289	24	312	1	292	21
Iowa	404	1	180	225	404	1	389	16
Kansas	304	0	162	142	304	0	304	0
Kentucky	176	0	138	38	176	0	176	0
Louisiana	66	0	66	0	66	0	66	0
Maine	290	1	144	147	234	57	227	64
Maryland	24	0	24	0	24	0	24	0
Massachusetts	426	0	155	271	240	186	330	96
Michigan	618	0	556	62	615	3	556	62
Minnesota	466	1	397	70	442	25	393	74
Mississippi	153	0	108	45	153	0	153	0
Missouri	529	0	431	98	521	8	529	0
Montana	502	0	181	321	414	88	471	31
Nebraska	697	0	57	640	568	129	660	37
Nevada	17	0	15	2	17	0	17	0
New Hampshire	176	0	41	135	163	13	162	14
New Jersey	616	0	427	189	586	30	579	37
New Mexico	89	0	48	41	89	0	89	0
New York	712	0	685	27	709	3	694	18
North Carolina	119	0	116	3	119	0	119	0
North Dakota	270	0	47	223	252	18	238	32
Ohio	740	0	465	275	733	7	611	129
Oklahoma	585	0	174	411	581	4	552	33
Oregon	279	0	126	153	259	20	246	33
Pennsylvania	605	0	541	64	602	3	500	105
Rhode Island	36	0	33	3	35	1	36	0
South Carolina	106	0	100	6	106	0	92	14
South Dakota	177	0	46	131	173	4	173	4
Tennessee	140	0	122	18	139	1	138	2
Texas	1,062	0	399	663	1,052	10	1,044	18
Utah	40	0	11	29	40	0	40	0
Vermont	325	0	40	285	286	39	246	79
Virginia	157	0	131	26	153	4	134	23
Washington	305	0	152	153	305	0	296	9
West Virginia	55	0	55	0	55	0	55	0
Wisconsin	431	0	347	84	428	3	429	2
Wyoming	49	0	37	12	49	0	49	0

Source: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (Form F33)" 1994–95, (sdf95c1d).

Appendix D—Frequencies of Categorical Variables and Ranges of Selected Data Items  
Common Core of Data, School District Finance Survey, FY 1995, SY 1994–95

Table D-5. Minimum, maximum and mean of districts' local revenues, by state, 1994–95

State	Number of districts	Minimum	Maximum	Mean
National Total	15,553	\$0	\$3,903,420,000	\$8,444,677
Alabama	127	471,000	59,721,000	6,906,409
Alaska	54	22,000	87,090,000	5,259,315
Arizona	228	5,000	139,912,000	7,761,439
Arkansas	328	69,000	75,542,000	1,876,637
California	1,082	29,000	1,054,940,000	10,497,677
Colorado	194	34,000	249,439,000	9,951,268
Connecticut	166	385,000	110,100,000	15,958,627
Delaware	19	881,000	49,614,000	12,624,368
District of Columbia	1	634,584,000	634,584,000	634,584,000
Florida	67	1,087,000	841,089,000	86,340,104
Georgia	196	219,000	357,504,000	15,011,423
Hawaii	1	28,736,000	28,736,000	28,736,000
Idaho	112	7,000	62,206,000	3,005,232
Illinois	916	27,000	1,630,017,000	8,563,939
Indiana	313	41,000	134,774,000	9,222,281
Iowa	405	351,000	95,699,000	3,838,686
Kansas	304	212,000	118,451,000	3,540,711
Kentucky	176	175,000	237,019,000	5,551,153
Louisiana	66	818,000	185,312,000	20,349,394
Maine	291	0	45,105,000	2,460,089
Maryland	24	8,359,000	837,985,000	135,443,958
Massachusetts	426	0	392,215,000	11,656,570
Michigan	618	0	156,198,000	6,074,408
Minnesota	467	1,000	214,256,000	5,544,835
Mississippi	153	335,000	74,690,000	4,075,301
Missouri	529	89,000	172,131,000	5,139,688
Montana	502	0	21,098,000	741,755
Nebraska	697	3,000	164,249,000	1,676,737
Nevada	17	506,000	556,988,000	52,415,059
New Hampshire	176	0	72,649,000	6,131,648
New Jersey	616	128,000	94,416,000	11,531,013
New Mexico	89	49,000	70,850,000	2,528,382
New York	712	208,000	3,903,420,000	19,330,416
North Carolina	119	1,052,000	222,667,000	14,839,042
North Dakota	270	0	36,844,000	1,161,522
Ohio	740	0	247,364,000	8,524,031
Oklahoma	585	15,000	87,830,000	1,842,670
Oregon	279	7,000	182,548,000	5,577,265
Pennsylvania	605	0	541,323,000	12,960,671
Rhode Island	36	736,000	65,129,000	16,687,306
South Carolina	106	517,000	134,593,000	14,626,132
South Dakota	177	38,000	75,488,000	2,482,458
Tennessee	140	277,000	247,440,000	12,011,507
Texas	1,062	0	659,255,000	9,668,636
Utah	40	443,000	125,885,000	19,093,200
Vermont	325	33,000	25,048,000	2,080,917
Virginia	157	104,000	848,795,000	25,562,617
Washington	305	0	87,606,000	5,076,262
West Virginia	55	1,147,000	72,019,000	10,002,491
Wisconsin	431	313,000	244,299,000	7,278,800
Wyoming	49	235,000	45,475,000	5,874,857

Source: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (Form F33)" 1994–95, (sd95c1d).



Appendix D—Frequencies of Categorical Variables and Ranges of Selected Data Items  
Common Core of Data, School District Finance Survey, FY 1995, SY 1994–95

Table D-6. Minimum, maximum and mean of districts' state revenues, by state, 1994–95

State	Number of districts	Minimum	Maximum	Mean
National Total	15,553	\$0	\$3,275,295,000	\$8,349,406
Alabama	127	2,870,000	182,829,000	17,018,630
Alaska	54	0	220,592,000	13,148,667
Arizona	228	0	168,534,000	7,320,965
Arkansas	328	177,000	70,685,000	3,794,076
California	1,082	0	2,251,218,000	14,363,665
Colorado	194	5,000	211,108,000	8,133,959
Connecticut	166	160,000	165,618,000	9,775,217
Delaware	19	3,657,000	86,495,000	26,872,105
District of Columbia	1	0	0	0
Florida	67	3,389,000	1,159,150,000	97,300,134
Georgia	196	517,000	206,064,000	18,633,337
Hawaii	1	1,062,296,000	1,062,296,000	1,062,296,000
Idaho	112	45,000	62,793,000	5,944,357
Illinois	916	13,000	933,461,000	4,045,588
Indiana	313	16,000	216,689,000	10,658,141
Iowa	405	168,000	94,937,000	3,410,501
Kansas	304	208,000	145,269,000	5,306,391
Kentucky	176	696,000	275,869,000	12,607,545
Louisiana	66	4,552,000	202,424,000	30,293,561
Maine	291	0	16,804,000	2,242,701
Maryland	24	6,109,000	402,644,000	85,800,792
Massachusetts	426	0	165,841,000	4,918,608
Michigan	618	0	997,451,000	13,031,754
Minnesota	467	0	166,954,000	6,252,548
Mississippi	153	662,000	70,044,000	7,746,157
Missouri	529	76,000	211,342,000	3,440,932
Montana	502	0	26,294,000	895,373
Nebraska	697	1,000	91,626,000	804,869
Nevada	17	0	235,544,000	24,214,529
New Hampshire	176	0	4,100,000	475,074
New Jersey	616	0	419,664,000	7,093,291
New Mexico	89	617,000	346,779,000	13,656,090
New York	712	0	3,275,295,000	13,950,378
North Carolina	119	4,102,000	276,279,000	32,499,193
North Dakota	270	2,000	21,144,000	950,026
Ohio	740	3,000	275,610,000	5,925,807
Oklahoma	585	0	107,323,000	3,085,867
Oregon	279	2,000	154,505,000	5,454,656
Pennsylvania	605	0	721,578,000	8,928,195
Rhode Island	36	173,000	98,340,000	12,057,194
South Carolina	106	31,000	122,370,000	14,631,189
South Dakota	177	11,000	21,141,000	1,015,395
Tennessee	140	0	221,208,000	13,255,629
Texas	1,062	0	274,572,000	8,215,094
Utah	40	849,000	169,658,000	26,399,675
Vermont	325	1,000	7,777,000	692,142
Virginia	157	0	152,484,000	12,566,873
Washington	305	0	198,562,000	13,414,338
West Virginia	55	4,651,000	111,230,000	22,013,273
Wisconsin	431	53,000	417,162,000	6,081,817
Wyoming	49	189,000	52,713,000	6,202,306

Source: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (Form F33)" 1994–95, (sdf95c1d).

Appendix D—Frequencies of Categorical Variables and Ranges of Selected Data Items  
Common Core of Data, School District Finance Survey, FY 1995, SY 1994–95

Table D-7. Minimum, maximum and mean of districts' federal revenues, by state, 1994–95

State	Number of districts	Minimum	Maximum	Mean
National Total	15,553	\$0	\$846,971,000	\$1,162,811
Alabama	127	190,000	37,451,000	2,590,213
Alaska	54	16,000	27,511,000	2,278,463
Arizona	228	0	28,997,000	1,651,039
Arkansas	328	28,000	10,361,000	602,305
California	1,082	0	465,823,000	2,414,271
Colorado	194	0	32,724,000	1,037,840
Connecticut	166	1,000	19,806,000	888,349
Delaware	19	247,000	9,763,000	2,720,105
District of Columbia	1	65,527,000	65,527,000	65,527,000
Florida	67	519,000	182,832,000	14,012,149
Georgia	196	0	37,661,000	2,339,041
Hawaii	1	82,547,000	82,547,000	82,547,000
Idaho	112	0	6,508,000	721,973
Illinois	916	0	351,759,000	749,736
Indiana	313	0	28,061,000	934,064
Iowa	405	22,000	11,746,000	348,272
Kansas	304	27,000	16,585,000	452,053
Kentucky	176	54,000	42,556,000	1,776,943
Louisiana	66	777,000	61,861,000	6,808,485
Maine	291	0	4,487,000	268,842
Maryland	24	1,201,000	78,621,000	11,260,375
Massachusetts	426	0	40,715,000	624,127
Michigan	618	0	107,607,000	1,120,712
Minnesota	467	0	28,774,000	503,360
Mississippi	153	121,000	19,712,000	2,028,039
Missouri	529	3,000	40,589,000	592,240
Montana	502	0	4,541,000	178,179
Nebraska	697	0	20,477,000	147,465
Nevada	17	66,000	41,500,000	3,823,941
New Hampshire	176	0	4,050,000	199,784
New Jersey	616	0	41,633,000	645,474
New Mexico	89	46,000	31,788,000	2,312,888
New York	712	0	846,971,000	1,921,452
North Carolina	119	271,000	30,524,000	3,728,479
North Dakota	270	0	6,882,000	267,096
Ohio	740	0	68,679,000	913,203
Oklahoma	585	3,000	24,792,000	468,422
Oregon	279	0	29,766,000	803,427
Pennsylvania	605	0	163,445,000	1,180,613
Rhode Island	36	23,000	18,507,000	1,529,444
South Carolina	106	0	23,705,000	2,725,094
South Dakota	177	0	6,735,000	371,537
Tennessee	140	11,000	60,884,000	2,376,893
Texas	1,062	0	114,850,000	1,409,019
Utah	40	95,000	20,517,000	3,352,950
Vermont	325	0	1,907,000	103,606
Virginia	157	0	28,527,000	2,344,510
Washington	305	0	26,125,000	1,133,744
West Virginia	55	474,000	15,362,000	2,831,600
Wisconsin	431	0	75,760,000	576,146
Wyoming	49	6,000	5,332,000	866,449

Source: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (Form F33)" 1994–95, (sd95c1d).

Appendix D—Frequencies of Categorical Variables and Ranges of Selected Data Items  
Common Core of Data, School District Finance Survey, FY 1995, SY 1994–95

Table D-8. Minimum, maximum and mean of districts' total revenues, by state, 1994–95

State	Number of districts	Minimum	Maximum	Mean
National Total	15,553	\$0	\$8,025,686,000	\$17,956,893
Alabama	127	4,072,000	274,190,000	26,515,252
Alaska	54	718,000	335,193,000	20,686,444
Arizona	228	26,000	316,787,000	16,733,443
Arkansas	328	647,000	150,267,000	6,273,018
California	1,082	97,000	3,771,981,000	27,275,614
Colorado	194	168,000	464,093,000	19,123,067
Connecticut	166	632,000	251,702,000	26,622,193
Delaware	19	4,785,000	143,834,000	42,216,579
District of Columbia	1	700,111,000	700,111,000	700,111,000
Florida	67	6,150,000	2,183,071,000	197,652,388
Georgia	196	771,000	535,163,000	35,983,801
Hawaii	1	1,173,579,000	1,173,579,000	1,173,579,000
Idaho	112	54,000	131,507,000	9,671,563
Illinois	916	40,000	2,915,237,000	13,359,263
Indiana	313	342,000	379,524,000	20,814,486
Iowa	405	683,000	202,382,000	7,597,459
Kansas	304	901,000	264,192,000	9,299,155
Kentucky	176	1,098,000	555,444,000	19,935,642
Louisiana	66	7,409,000	401,791,000	57,451,439
Maine	291	2,000	66,396,000	4,971,632
Maryland	24	19,612,000	1,057,931,000	232,505,125
Massachusetts	426	0	598,771,000	17,199,305
Michigan	618	27,000	1,261,256,000	20,226,874
Minnesota	467	6,000	409,984,000	12,300,743
Mississippi	153	1,756,000	164,446,000	13,849,497
Missouri	529	190,000	412,489,000	9,172,860
Montana	502	0	50,824,000	1,815,307
Nebraska	697	5,000	276,352,000	2,629,072
Nevada	17	1,294,000	834,032,000	80,453,529
New Hampshire	176	2,000	80,010,000	6,806,506
New Jersey	616	145,000	555,713,000	19,269,778
New Mexico	89	745,000	449,417,000	18,497,360
New York	712	208,000	8,025,686,000	35,202,246
North Carolina	119	5,856,000	479,473,000	51,066,714
North Dakota	270	24,000	61,064,000	2,378,644
Ohio	740	46,000	512,249,000	15,363,041
Oklahoma	585	182,000	211,251,000	5,396,959
Oregon	279	73,000	366,819,000	11,835,348
Pennsylvania	605	0	1,426,346,000	23,069,479
Rhode Island	36	1,862,000	181,976,000	30,273,944
South Carolina	106	564,000	273,846,000	31,982,415
South Dakota	177	153,000	95,462,000	3,869,390
Tennessee	140	902,000	529,532,000	27,644,029
Texas	1,062	0	1,048,677,000	19,292,749
Utah	40	2,215,000	298,781,000	48,845,825
Vermont	325	57,000	28,310,000	2,876,665
Virginia	157	104,000	987,175,000	40,474,000
Washington	305	39,000	312,293,000	19,624,344
West Virginia	55	6,858,000	198,611,000	34,847,364
Wisconsin	431	562,000	737,221,000	13,936,763
Wyoming	49	593,000	76,353,000	12,943,612

Source: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (Form F33)" 1994–95, (sdf95c1d).

Appendix D—Frequencies of Categorical Variables and Ranges of Selected Data Items  
Common Core of Data, School District Finance Survey, FY 1995, SY 1994–95

Table D-9. Minimum, maximum and mean of districts' current expenditures for instruction, by state, 1994–95

State	Number of districts	Minimum	Maximum	Mean
National Total	15,553	\$0	\$5,545,767,000	\$9,611,750
Alabama	127	2,137,000	156,093,000	14,580,315
Alaska	54	2,000	148,394,000	9,553,963
Arizona	228	0	168,304,000	7,773,632
Arkansas	328	360,000	84,495,000	3,692,247
California	1,082	13,000	2,146,781,000	14,922,750
Colorado	194	0	238,919,000	9,774,356
Connecticut	166	365,000	164,855,000	15,641,416
Delaware	19	2,612,000	81,394,000	22,707,000
District of Columbia	1	336,543,000	336,543,000	336,543,000
Florida	67	2,568,000	1,085,450,000	91,239,567
Georgia	196	0	320,799,000	19,455,071
Hawaii	1	636,952,000	636,952,000	636,952,000
Idaho	112	33,000	75,552,000	5,375,339
Illinois	916	0	1,505,547,000	6,585,135
Indiana	313	0	163,534,000	10,048,307
Iowa	405	0	115,507,000	3,986,425
Kansas	304	450,000	141,766,000	4,629,470
Kentucky	176	567,000	317,883,000	10,696,710
Louisiana	66	3,955,000	234,824,000	31,062,167
Maine	291	0	37,539,000	2,863,801
Maryland	24	10,702,000	584,113,000	127,695,917
Massachusetts	426	0	312,037,000	8,641,488
Michigan	618	12,000	794,609,000	9,971,505
Minnesota	467	0	223,783,000	6,659,128
Mississippi	153	928,000	85,362,000	7,773,817
Missouri	529	43,000	168,547,000	4,864,947
Montana	502	0	30,944,000	1,042,590
Nebraska	697	0	136,985,000	1,494,077
Nevada	17	668,000	419,790,000	41,512,294
New Hampshire	176	0	47,592,000	3,844,324
New Jersey	616	0	274,748,000	9,845,821
New Mexico	89	266,000	227,673,000	8,698,955
New York	712	0	5,545,767,000	22,041,482
North Carolina	119	2,830,000	273,901,000	28,721,597
North Dakota	270	0	34,252,000	1,212,526
Ohio	740	0	281,352,000	8,164,551
Oklahoma	585	0	105,288,000	2,776,921
Oregon	279	28,000	211,968,000	6,413,233
Pennsylvania	605	0	683,068,000	12,499,960
Rhode Island	36	1,110,000	104,040,000	18,862,000
South Carolina	106	287,000	137,748,000	16,107,151
South Dakota	177	0	52,246,000	2,148,638
Tennessee	140	0	299,223,000	16,040,243
Texas	1,062	0	560,358,000	10,033,724
Utah	40	851,000	176,366,000	26,743,375
Vermont	325	0	15,592,000	1,279,135
Virginia	157	0	565,285,000	21,993,064
Washington	305	107,000	172,534,000	10,093,725
West Virginia	55	3,904,000	115,706,000	20,206,891
Wisconsin	431	0	449,289,000	7,947,427
Wyoming	49	376,000	46,761,000	7,286,510

Source: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (Form F33)" 1994–95, (sd95c1d).

Appendix D—Frequencies of Categorical Variables and Ranges of Selected Data Items  
Common Core of Data, School District Finance Survey, FY 1995, SY 1994–95

Table D-10. Minimum, maximum and mean of districts' current expenditures for support services, by state: 1994–95

State	Number of districts	Minimum	Maximum	Mean
National Total	15,553	\$0	\$1,963,872,000	\$5,298,960
Alabama	127	865,000	67,062,000	6,999,858
Alaska	54	327,000	139,258,000	8,686,759
Arizona	228	2,000	98,210,000	4,960,728
Arkansas	328	219,000	50,984,000	1,823,405
California	1,082	11,000	985,866,000	7,951,698
Colorado	194	72,000	165,844,000	6,053,088
Connecticut	166	164,000	68,872,000	7,501,476
Delaware	19	1,438,000	43,907,000	12,436,211
District of Columbia	1	301,371,000	301,371,000	301,371,000
Florida	67	2,304,000	668,682,000	60,863,881
Georgia	196	493,000	155,754,000	10,253,827
Hawaii	1	328,579,000	328,579,000	328,579,000
Idaho	112	8,000	35,128,000	2,688,777
Illinois	916	16,000	861,651,000	4,125,274
Indiana	313	28,000	111,173,000	5,622,927
Iowa	405	0	54,560,000	2,154,667
Kansas	304	243,000	97,277,000	2,898,365
Kentucky	176	342,000	166,760,000	6,283,994
Louisiana	66	2,177,000	112,848,000	16,387,727
Maine	291	0	22,993,000	1,346,536
Maryland	24	6,706,000	292,478,000	73,680,333
Massachusetts	426	0	173,166,000	4,321,242
Michigan	618	7,000	364,373,000	6,335,502
Minnesota	467	0	119,949,000	3,269,548
Mississippi	153	395,000	46,767,000	3,723,438
Missouri	529	29,000	169,420,000	2,739,949
Montana	502	2,000	16,470,000	560,749
Nebraska	697	1,000	79,002,000	674,760
Nevada	17	560,000	271,658,000	25,804,176
New Hampshire	176	3,000	22,064,000	1,976,000
New Jersey	616	5,000	207,278,000	6,802,843
New Mexico	89	360,000	127,552,000	5,554,472
New York	712	41,000	1,963,872,000	9,790,180
North Carolina	119	1,804,000	146,107,000	14,602,185
North Dakota	270	8,000	14,924,000	591,626
Ohio	740	22,000	177,161,000	5,277,336
Oklahoma	585	25,000	77,188,000	1,575,297
Oregon	279	7,000	120,404,000	3,800,875
Pennsylvania	605	5,000	374,435,000	6,461,017
Rhode Island	36	413,000	51,319,000	8,577,639
South Carolina	106	128,000	82,549,000	9,424,264
South Dakota	177	1,000	27,985,000	1,129,616
Tennessee	140	0	152,692,000	7,291,379
Texas	1,062	0	347,880,000	5,410,226
Utah	40	581,000	70,100,000	10,881,750
Vermont	325	1,000	9,083,000	642,751
Virginia	157	0	328,179,000	12,480,185
Washington	305	41,000	125,131,000	6,012,662
West Virginia	55	2,083,000	53,952,000	9,845,709
Wisconsin	431	169,000	240,638,000	4,101,601
Wyoming	49	346,000	24,644,000	4,054,469

Source: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (Form F33)" 1994–95, (sdf95c1d).

Appendix D—Frequencies of Categorical Variables and Ranges of Selected Data Items  
Common Core of Data, School District Finance Survey, FY 1995, SY 1994–95

Table D-11. Minimum, maximum and mean of districts' other current expenditures, by state: 1994–95

State	Number of districts	Minimum	Maximum	Mean
National Total	15,553	\$0	\$278,897,000	\$698,748
Alabama	127	373,000	22,434,000	2,351,764
Alaska	54	0	7,435,000	590,852
Arizona	228	0	17,619,000	869,053
Arkansas	328	0	6,428,000	354,256
California	1,082	0	143,640,000	899,068
Colorado	194	0	12,116,000	553,598
Connecticut	166	0	8,842,000	711,747
Delaware	19	216,000	3,846,000	1,447,000
District of Columbia	1	29,024,000	29,024,000	29,024,000
Florida	67	294,000	89,956,000	8,027,955
Georgia	196	0	28,129,000	2,158,837
Hawaii	1	63,199,000	63,199,000	63,199,000
Idaho	112	0	4,764,000	397,375
Illinois	916	0	102,273,000	397,509
Indiana	313	0	9,860,000	689,358
Iowa	405	0	8,321,000	297,235
Kansas	304	37,000	8,326,000	457,961
Kentucky	176	69,000	26,627,000	1,175,358
Louisiana	66	674,000	27,455,000	4,036,788
Maine	291	0	1,670,000	166,821
Maryland	24	932,000	44,098,000	9,681,208
Massachusetts	426	0	20,525,000	463,009
Michigan	618	0	28,962,000	853,804
Minnesota	467	0	11,794,000	394,274
Mississippi	153	116,000	11,049,000	1,038,013
Missouri	529	0	13,935,000	358,087
Montana	502	0	2,575,000	66,554
Nebraska	697	0	10,777,000	92,293
Nevada	17	59,000	25,254,000	2,386,353
New Hampshire	176	0	2,601,000	205,847
New Jersey	616	0	26,451,000	496,862
New Mexico	89	29,000	18,565,000	863,528
New York	712	0	278,897,000	895,930
North Carolina	119	285,000	25,556,000	2,961,798
North Dakota	270	0	3,367,000	172,178
Ohio	740	0	21,992,000	527,111
Oklahoma	585	0	16,657,000	307,072
Oregon	279	0	11,779,000	363,921
Pennsylvania	605	0	44,914,000	685,499
Rhode Island	36	7,000	6,781,000	702,611
South Carolina	106	0	12,307,000	1,636,415
South Dakota	177	0	3,528,000	163,599
Tennessee	140	0	28,354,000	1,353,907
Texas	1,062	0	59,115,000	964,937
Utah	40	62,000	20,064,000	3,562,675
Vermont	325	0	1,075,000	65,486
Virginia	157	0	29,905,000	1,446,115
Washington	305	0	11,215,000	792,475
West Virginia	55	290,000	10,445,000	1,814,836
Wisconsin	431	0	22,433,000	401,937
Wyoming	49	16,000	2,519,000	414,959

Source: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (Form F33)" 1994–95, (sd95c1d).

Appendix D—Frequencies of Categorical Variables and Ranges of Selected Data Items  
Common Core of Data, School District Finance Survey, FY 1995, SY 1994–95

Table D-12. Minimum, maximum and mean of districts' total current expenditures, by state: 1994–95

State	Number of districts	Minimum	Maximum	Mean
National Total	15,553	\$0	\$7,788,536,000	\$15,609,458
Alabama	127	3,463,000	245,589,000	23,931,937
Alaska	54	614,000	295,087,000	18,831,574
Arizona	228	2,000	267,660,000	13,603,412
Arkansas	328	614,000	141,907,000	5,869,909
California	1,082	80,000	3,276,287,000	23,773,517
Colorado	194	151,000	416,601,000	16,381,041
Connecticut	166	529,000	241,442,000	23,854,639
Delaware	19	4,266,000	129,147,000	36,590,211
District of Columbia	1	666,938,000	666,938,000	666,938,000
Florida	67	5,170,000	1,844,088,000	160,131,403
Georgia	196	1,005,000	482,571,000	31,867,735
Hawaii	1	1,028,730,000	1,028,730,000	1,028,730,000
Idaho	112	46,000	115,444,000	8,461,491
Illinois	916	25,000	2,469,471,000	11,107,918
Indiana	313	28,000	284,567,000	16,360,591
Iowa	405	0	178,388,000	6,438,326
Kansas	304	805,000	247,325,000	7,985,796
Kentucky	176	1,021,000	511,270,000	18,156,063
Louisiana	66	7,006,000	375,127,000	51,486,682
Maine	291	0	62,202,000	4,377,158
Maryland	24	18,340,000	914,754,000	211,057,458
Massachusetts	426	0	505,728,000	13,425,739
Michigan	618	34,000	1,187,944,000	17,160,811
Minnesota	467	0	355,526,000	10,322,951
Mississippi	153	1,590,000	143,178,000	12,535,268
Missouri	529	81,000	345,322,000	7,962,983
Montana	502	2,000	47,483,000	1,669,892
Nebraska	697	1,000	226,764,000	2,261,131
Nevada	17	1,287,000	716,702,000	69,702,824
New Hampshire	176	4,000	72,257,000	6,026,170
New Jersey	616	24,000	508,477,000	17,145,526
New Mexico	89	716,000	373,790,000	15,116,955
New York	712	41,000	7,788,536,000	32,727,591
North Carolina	119	5,023,000	445,564,000	46,285,580
North Dakota	270	13,000	51,554,000	1,976,330
Ohio	740	30,000	480,505,000	13,968,999
Oklahoma	585	159,000	191,705,000	4,659,291
Oregon	279	47,000	344,151,000	10,578,029
Pennsylvania	605	5,000	1,102,417,000	19,646,476
Rhode Island	36	1,533,000	162,140,000	28,142,250
South Carolina	106	415,000	232,604,000	27,167,830
South Dakota	177	3,000	83,759,000	3,441,853
Tennessee	140	0	480,269,000	24,685,529
Texas	1,062	10,000	967,353,000	16,408,887
Utah	40	1,637,000	266,530,000	41,187,800
Vermont	325	1,000	25,743,000	1,987,372
Virginia	157	0	923,369,000	35,919,363
Washington	305	152,000	308,880,000	16,898,862
West Virginia	55	6,277,000	180,103,000	31,867,436
Wisconsin	431	169,000	712,360,000	12,450,965
Wyoming	49	738,000	73,924,000	11,755,939

Source: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (Form F33)" 1994–95, (sd95c1d).

Appendix D—Frequencies of Categorical Variables and Ranges of Selected Data Items  
Common Core of Data, School District Finance Survey, FY 1995, SY 1994–95

Table D-13. Minimum, maximum and mean of districts' capital outlays, by state: 1994–95

State	Number of districts	Minimum	Maximum	Mean
National Total	15,553	\$0	\$908,948,000	\$1,562,663
Alabama	127	35,000	20,900,000	1,916,260
Alaska	54	9,000	81,744,000	2,947,148
Arizona	228	0	61,032,000	3,114,627
Arkansas	328	3,000	7,948,000	489,918
California	1,082	0	202,086,000	2,466,978
Colorado	194	0	148,629,000	2,317,015
Connecticut	166	0	12,934,000	553,211
Delaware	19	60,000	11,002,000	2,635,474
District of Columbia	1	32,103,000	32,103,000	32,103,000
Florida	67	557,000	374,016,000	30,904,060
Georgia	196	8,000	98,075,000	4,586,577
Hawaii	1	94,706,000	94,706,000	94,706,000
Idaho	112	0	23,130,000	1,201,339
Illinois	916	0	79,091,000	1,117,757
Indiana	313	0	29,042,000	2,056,629
Iowa	405	0	8,478,000	518,044
Kansas	304	7,000	12,767,000	583,059
Kentucky	176	40,000	6,023,000	813,972
Louisiana	66	147,000	14,892,000	3,322,939
Maine	291	0	8,104,000	243,876
Maryland	24	485,000	88,797,000	19,113,792
Massachusetts	426	0	35,525,000	610,286
Michigan	618	0	24,298,000	1,219,435
Minnesota	467	0	44,574,000	1,418,623
Mississippi	153	4,000	14,764,000	1,336,118
Missouri	529	0	78,700,000	994,826
Montana	502	0	6,094,000	93,388
Nebraska	697	0	36,683,000	347,552
Nevada	17	5,000	55,248,000	7,419,471
New Hampshire	176	0	7,828,000	456,841
New Jersey	616	0	34,685,000	1,168,244
New Mexico	89	9,000	55,663,000	1,923,213
New York	712	0	908,948,000	2,543,944
North Carolina	119	88,000	76,217,000	4,745,151
North Dakota	270	0	6,830,000	146,352
Ohio	740	0	21,928,000	917,520
Oklahoma	585	0	60,991,000	504,581
Oregon	279	0	36,142,000	766,523
Pennsylvania	605	0	37,849,000	1,591,864
Rhode Island	36	0	8,364,000	524,194
South Carolina	106	39,000	23,119,000	2,473,132
South Dakota	177	0	16,353,000	388,441
Tennessee	140	0	44,003,000	2,819,250
Texas	1,062	0	78,151,000	1,982,066
Utah	40	193,000	84,737,000	8,716,175
Vermont	325	0	6,568,000	110,892
Virginia	157	0	84,436,000	3,839,140
Washington	305	1,000	31,043,000	2,575,741
West Virginia	55	175,000	24,126,000	2,443,000
Wisconsin	431	0	25,430,000	990,056
Wyoming	49	21,000	7,669,000	998,265

Source: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (Form F33)" 1994–95, (sd95c1d).



Appendix D—Frequencies of Categorical Variables and Ranges of Selected Data Items  
Common Core of Data, School District Finance Survey, FY 1995, SY 1994–95

Table D-14. Minimum, maximum and mean of districts' non-elementary-secondary expenditures, by state: 1994–95

State	Number of districts	Minimum	Maximum	Mean
National Total	15,553	\$0	\$221,863,000	\$271,546
Alabama	127	0	4,510,000	222,693
Alaska	54	0	1,640,000	105,056
Arizona	228	0	2,680,000	124,399
Arkansas	328	0	1,798,000	11,396
California	1,082	0	221,863,000	1,116,692
Colorado	194	0	2,158,000	42,464
Connecticut	166	0	2,160,000	113,584
Delaware	19	0	2,220,000	421,158
District of Columbia	1	9,183,000	9,183,000	9,183,000
Florida	67	1,000	102,635,000	6,166,418
Georgia	196	0	2,663,000	98,480
Hawaii	1	33,723,000	33,723,000	33,723,000
Idaho	112	0	709,000	14,295
Illinois	916	0	47,257,000	101,657
Indiana	313	0	8,063,000	239,272
Iowa	405	0	2,021,000	18,674
Kansas	304	0	4,278,000	77,010
Kentucky	176	0	473,000	49,210
Louisiana	66	15,000	7,866,000	347,545
Maine	291	0	2,105,000	49,863
Maryland	24	14,000	4,871,000	868,542
Massachusetts	426	0	2,002,000	48,624
Michigan	618	0	48,136,000	679,445
Minnesota	467	0	16,868,000	726,214
Mississippi	153	0	871,000	39,209
Missouri	529	0	10,109,000	137,790
Montana	502	0	365,000	6,139
Nebraska	697	0	711,000	2,719
Nevada	17	0	3,815,000	460,647
New Hampshire	176	0	463,000	21,886
New Jersey	616	0	9,151,000	301,338
New Mexico	89	0	911,000	32,056
New York	712	0	95,125,000	431,931
North Carolina	119	0	6,138,000	293,160
North Dakota	270	0	1,299,000	15,826
Ohio	740	0	10,848,000	162,758
Oklahoma	585	0	17,627,000	190,778
Oregon	279	0	1,417,000	40,025
Pennsylvania	605	0	42,185,000	224,296
Rhode Island	36	0	627,000	64,417
South Carolina	106	0	4,016,000	555,774
South Dakota	177	0	374,000	6,684
Tennessee	140	0	2,365,000	229,829
Texas	1,062	0	11,147,000	82,156
Utah	40	0	427,000	32,925
Vermont	325	0	1,389,000	11,077
Virginia	157	0	20,559,000	703,369
Washington	305	0	2,848,000	76,626
West Virginia	55	15,000	8,473,000	520,836
Wisconsin	431	0	5,848,000	71,501
Wyoming	49	0	233,000	33,510

Source: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (Form F33)" 1994–95, (sdf95c1d).

Appendix D—Frequencies of Categorical Variables and Ranges of Selected Data Items  
Common Core of Data, School District Finance Survey, FY 1995, SY 1994–95

Table D-15. Minimum, maximum and mean of districts' total expenditures, by state: 1994–95

State	Number of districts	Minimum	Maximum	Mean
National Total	15,553	\$0	\$9,452,532,000	\$18,121,987
Alabama	127	3,664,000	261,093,000	26,404,425
Alaska	54	721,000	386,331,000	22,292,907
Arizona	228	18,000	353,292,000	17,790,697
Arkansas	328	632,000	158,337,000	6,570,229
California	1,082	82,000	3,708,071,000	27,816,576
Colorado	194	152,000	590,916,000	19,413,356
Connecticut	166	532,000	246,576,000	25,615,596
Delaware	19	4,527,000	139,993,000	40,666,789
District of Columbia	1	708,224,000	708,224,000	708,224,000
Florida	67	5,839,000	2,364,342,000	201,104,134
Georgia	196	1,032,000	534,606,000	37,205,444
Hawaii	1	1,157,159,000	1,157,159,000	1,157,159,000
Idaho	112	47,000	126,587,000	9,893,527
Illinois	916	28,000	2,596,657,000	12,906,123
Indiana	313	247,000	351,113,000	20,375,498
Iowa	405	0	198,675,000	7,656,227
Kansas	304	876,000	259,101,000	9,068,099
Kentucky	176	1,129,000	527,190,000	19,348,153
Louisiana	66	7,394,000	399,681,000	56,600,045
Maine	291	0	64,714,000	4,944,326
Maryland	24	19,698,000	1,031,200,000	233,753,167
Massachusetts	426	3,000	566,133,000	15,741,981
Michigan	618	37,000	1,276,506,000	20,190,450
Minnesota	467	0	418,576,000	13,180,565
Mississippi	153	1,624,000	157,596,000	14,118,092
Missouri	529	156,000	428,168,000	9,370,917
Montana	502	2,000	49,101,000	1,792,102
Nebraska	697	2,000	257,276,000	2,689,029
Nevada	17	1,292,000	800,106,000	81,247,059
New Hampshire	176	12,000	76,764,000	7,002,642
New Jersey	616	142,000	568,904,000	19,456,865
New Mexico	89	870,000	431,433,000	17,311,045
New York	712	223,000	9,452,532,000	37,276,639
North Carolina	119	5,739,000	544,563,000	52,251,689
North Dakota	270	30,000	60,707,000	2,303,348
Ohio	740	44,000	515,843,000	15,310,873
Oklahoma	585	182,000	249,588,000	5,437,282
Oregon	279	47,000	354,474,000	11,670,194
Pennsylvania	605	5,000	1,353,311,000	23,364,945
Rhode Island	36	1,725,000	175,417,000	29,409,556
South Carolina	106	478,000	263,670,000	31,006,349
South Dakota	177	131,000	103,846,000	3,920,701
Tennessee	140	94,000	509,267,000	28,278,379
Texas	1,062	10,000	1,068,849,000	19,015,514
Utah	40	1,937,000	331,502,000	51,133,275
Vermont	325	50,000	27,807,000	2,742,726
Virginia	157	146,000	1,058,377,000	41,980,879
Washington	305	165,000	326,237,000	20,330,341
West Virginia	55	6,562,000	192,890,000	35,147,745
Wisconsin	431	574,000	749,937,000	14,053,026
Wyoming	49	782,000	79,720,000	13,121,122

Source: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (Form F33)" 1994–95, (sd95c1d).

Appendix D—Frequencies of Categorical Variables and Ranges of Selected Data Items  
Common Core of Data, School District Finance Survey, FY 1995, SY 1994–95

Table D-16. Minimum, maximum and mean of continuous variables: 1994–95

Variable	Label	N	Minimum	Maximum	Mean
V33	FALL MEMBERSHIP	15,552	0	1,022,534	2,818
C25	FEDERAL AID THRU STATE SCHOOL LUNCH	15,553	\$0	\$202,601,000	\$318,888
C14	FEDERAL AID THRU STATE CHAPTER 1	15,553	0	429,093,000	410,185
C15	FED AID THRU STATE CHILDREN W/DISABILITI	15,553	0	41,936,000	133,606
C16	FED AID THRU STATE EISENHOWER MATH & SCI	15,553	0	6,749,000	10,600
C17	FED AID THRU STATE DRUG FREE SCHOOLS	15,553	0	8,171,000	18,586
C18	FED AID THRU STATE CH. 2 BLOCK GRANTS	15,553	0	13,445,000	20,956
C19	FED AID THRU STATE VOCATIONAL EDUCATION	15,553	0	15,778,000	38,689
C20	FED AID THRU STATE OTHER	15,553	0	118,576,000	90,536
C36	FED AID THRU STATE UNSPECIFIED	15,553	0	34,129,000	11,969
B10	REVENUE DIRECT FROM FED GOVT IMPACT AID	15,553	0	18,843,000	44,390
B11	REVENUE DIRECT FR FED GOVT BILINGUAL ED	15,553	0	1,086,000	2,005
B12	REVENUE DIRECT FROM FED GOVT INDIAN ED	15,553	0	2,190,000	3,038
B13	REVENUE DIRECT FR FED GOVT OTHER	15,553	0	97,313,000	59,360
C01	REVENUE DIR FROM ST GOVT GEN FORMULA AID	15,553	0	2,719,291,000	5,780,993
C05	REV DIR FR ST GOVT SPECIAL ED PROGS	15,553	0	245,171,000	535,804
C12	REV DIR FR ST GOVT TRANSPORTATION PROGS	15,553	0	41,316,000	193,719
C04	REV DIR FR ST GOVT STAFF IMPROV PROGS	15,553	0	202,463,000	120,742
C06	REV DIR FR ST GOVT COM ED BASIC SKILLS	15,553	0	63,105,000	159,526
C09	REV DIR FR ST GOVT VOCATIONAL ED PROGS	15,553	0	19,605,000	93,249
C11	REV DIR FR ST GOVT CAP OUT DEBT SERVICE	15,553	0	93,371,000	166,200
C07	REV DIR FR ST GOVT BILIGUAL EDUCATION	15,553	0	77,794,000	28,295
C08	REV DIR FR ST GOVT GIFTED & TALENTED	15,553	0	17,534,000	15,713
C10	REV DIR FR ST GOVT SCHOOL LUNCH PROGS	15,553	0	14,475,000	28,484
C13	REV DIR FR ST GOVT OTHER PROGS	15,553	0	632,625,000	615,811
C38	ST REV ON BEHALF OF SCH SYS EMPL BENEFIT	15,553	0	120,238,000	350,481
C39	ST REV ON BEH OF SCH SYS NOT EMPL BENEFI	15,553	0	6,016,000	17,547
C35	REV DIR FR ST GOVT UNSPECIFIED	15,553	0	217,283,000	153,238
T06	LOCAL PROPERTY TAXES	15,553	0	1,245,540,000	5,337,280
T09	LOCAL GENERAL SALES TAXES	15,553	0	116,173,000	44,610
T15	PUBLIC UTILITY TAXES	15,553	0	9,675,000	13,109
T40	LOCAL INDIV & CORPOR NET INCOME TAXES	15,553	0	68,978,000	48,770
T99	LOCAL ALL OTHER TAXES	15,553	0	479,080,000	97,539
T02	LOCAL PARENT GOVT CONTRIB (DEP SCH SYS)	15,553	0	3,781,447,000	1,450,634
D23	LOCAL INTERGOV REV FR CITIES & COUNTIES	15,553	0	155,347,000	187,746
D11	LOCAL INTERGOV REV INTERSCH TRANSFER	15,553	0	98,824,000	208,792
A07	LOCAL TUITION CHARGES	15,553	0	9,839,000	37,795
A08	LOCAL TRANSPORTATION CHARGES	15,553	0	984,000	2,285
A09	LOCAL SCHOOL LUNCH CHARGES	15,553	0	26,320,000	265,594
A11	LOCAL TEXTBOOK SALES	15,553	0	1,850,000	8,608
A13	LOCAL STUDENTS ACTIVITY RECEIPTS	15,553	0	48,892,000	121,287
A20	LOCAL REVENUE OTHER SALES REVENUES	15,553	0	13,160,000	33,273
A15	LOCAL REVENUE STUDENT FEES UNSPECIFIED	15,553	0	6,074,000	6,042
U22	LOCAL INTEREST EARNINGS	15,553	0	45,987,000	220,684
U97	LOCAL MISC REVENUE	15,553	0	222,525,000	360,628
C24	CENSUS STATE REV / NCES LOCAL REV	15,553	0	290,107,000	89,604
E13	INSTRUCTION EXP	15,553	0	5,545,767,000	9,611,750
E17	PUPIL SUPPORT SERVICES	15,553	0	260,848,000	706,558
E07	INSTRUCTIONAL STAFF SUPPORT SERVICES	15,553	0	113,937,000	617,107
E08	GENERAL ADMINISTRATION	15,553	0	129,897,000	361,339
E09	SCHOOL ADMINISTRATION	15,553	0	246,910,000	874,390
V35	BUSINESS SUPPORT SERVICES	15,553	0	76,018,000	246,495
V40	OPERATION & MAINTENANCE OF PLANT	15,553	0	778,520,000	1,536,762
V45	PUPIL TRANSPORTATION	15,553	0	432,320,000	658,567
V50	CUR EXPENDITURE CENTRAL SUPP SERVICES	15,553	0	55,440,000	129,151
V55	CUR EXPENDITURE OTHER SUPP SERVICES	15,553	0	34,357,000	32,262
V85	CUR EXPENDITURE SUPPORT SVCS UNSPECIFIED	15,553	0	27,112,279	136,330
E11	FOOD SERVICES EXPENDITURES	15,553	0	278,897,000	645,887

See notes at end of table

## Appendix D—Frequencies of Categorical Variables and Ranges of Selected Data Items

Common Core of Data, School District Finance Survey, FY 1995, SY 1994–95

Table D-16. Minimum, maximum and mean of continuous variables: 1994–95—Continued

Variable	Label	N	Minimum	Maximum	Mean
V60	CUR EXPENDITURE ENTERPRISE OPERATIONS	15,553	\$0	\$17,917,000	\$25,199
V65	CUR EXPENDITURE OTHER ELEMSEC EXPEND	15,553	0	16588000	27661
V70	CUR EXPENDITURE COMMUNITY SERVICES	15,553	0	47127000	84081
V75	CUR EXPENDITURE ADULT EDUCATION	15,553	0	94681000	91905
V80	CUR EXPENDITURE OTHER NON ELEMSEC EXP	15,553	0	117542000	95560
F12	CAPITAL OUTLAY CONSTRUCTION	15,553	0	856950000	1020688
K09	CAPITAL OUTLAY INSTRUMENTAL EQUIPMENT	15,553	0	42913000	134280
K10	CAPITAL OUTLAY NON INSTRUMENTAL EQUIPMENT	15,553	0	52562000	228155
K11	CAPITAL OUTLAY EQUIPMENT UNSPECIFIED	15,553	0	55319000	78839
G15	CAPITAL OUTLAY LAND & EXISTING STRUCTRS	15,553	0	32020000	100700
L12	INTERGOVT EXP PAYMENTS TO STATE GOVT	15,553	0	14068000	10310
M12	INTERGOVT EXP PAYMENTS TO LOCAL GOVT	15,553	0	11701000	39325
Q11	INTERSCH TRANSF (PAYMNTS TO OTH SCH SYS)	15,553	0	395332000	295169
I86	INTEREST ON DEBT	15,553	0	264591000	333516
Z32	TOTAL SALARIES FOR ELEMSEC EDUCATION	15,553	0	4987073000	10341544
Z33	SALARIES INSTRUCTION ONLY	15,553	0	3992401000	7063123
V11	SALARIES PUPIL SUPPORT SERVICES	15,553	0	140359000	514765
V13	SALARIES INSTRUCTIONAL STAFF SUPP SRVCS	15,553	0	78550000	398367
V15	SALARIES GENERAL ADMINISTRATION	15,553	0	79170000	178757
V17	SALARIES SCHOOL ADMINISTRATION	15,553	0	187874000	656996
V19	SALARIES BUSINESS SUPPORT SERVICES	15,553	0	43521000	122300
V21	SALARIES OPER & MAINTENANCE OF PLANT	15,553	0	413010000	634677
V23	SALARIES PUPIL TRANSPORTATION SERVICES	15,553	0	63018000	253559
V25	SALARIES CENTRAL SUPPORT SERVICES	15,553	0	28840000	63607
V27	SALARIES OTHER SUPPORT SERVICES	15,553	0	10453000	8601
V29	SALARIES FOOD SERVICES	15,553	0	128135000	235716
Z34	TOTAL EMPLOYEE BENEFITS	15,553	0	1526845000	2759796
V10	EMPL BENEFITS INSTRUCTION	15,553	0	1254549000	1869461
V12	EMPL BENEFITS PUPIL SUPPORT SERVICES	15,553	0	44106000	132513
V14	EMPL BENEFITS INSTRUMENTAL STAFF SUPP SRVCS	15,553	0	18254513	104185
V16	EMPL BENEFITS GENERAL ADMINISTRATION	15,553	0	24878000	52430
V18	EMPL BENEFITS SCHOOL ADMINISTRATION	15,553	0	59036000	176293
V20	EMPL BENEFITS BUSINESS SUPP SRVCS	15,553	0	11155000	39480
V22	EMPL BENEFITS OPER & MAINT OF PLANT	15,553	0	129782000	193321
V24	EMPL BENEFITS PUPIL TRANSPORTATION	15,553	0	16818000	75325
V26	EMPL BENEFITS CENTRAL SUPPORT SRVCS	15,553	0	13368000	20988
V28	EMPL BENEFITS OTHER SUPPORT SERVICES	15,553	0	4323000	4402
V30	EMPL BENEFITS FOOD SERVICES	15,553	0	14694000	65805
V32	EMPL BENEFITS ENTERPRISE OPERATIONS	15,553	0	3460000	1076
_19H	LONG TERM DEBT AT BEGINNING OF YEAR	15,553	0	4422801000	5485592
_21F	LONG TERM DEBT ISSUED DURING YEAR	15,553	0	1121235000	1048481
_31F	LONG TERM DEBT RETIRED DURING YEAR	15,553	0	281142000	454030
_41F	LONG TERM DEBT OUTSTANDING AT END OF YR	15,553	0	5262894000	6085051
_61V	SHORT TERM DEBT AT BEGINNING OF YEAR	15,553	0	42000000	169628
_66V	SHORT TERM DEBT AT END OF YEAR	15,553	0	72097000	194922
W01	SINKING FUND TOTAL ASSETS	15,553	0	108010000	283306
W31	BOND FUND TOTAL ASSETS	15,553	0	241733000	969804
W61	OTHER FUNDS TOTAL ASSETS	15,553	0	1048449000	2715095
WEIGHT	WEIGHT	15,553	1	1	1

Source: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (Form F33)" 1994–95, (sdf95c1d).

<b>RETURN TO</b>	Bureau of the Census ATTN: Governments Division Washington, DC 20233-0001	FORM F-33 (11-8-95)	U.S. DEPARTMENT OF COMMERCE BUREAU OF THE CENSUS  <b>1995 ANNUAL SURVEY OF                  LOCAL GOVERNMENT FINANCES                  School Systems</b>
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In correspondence pertaining to this report, please refer to the Census File Number above your address.

*(Please correct any error in name, address, and ZIP Code)*

Please note that this is a national form that applies to governments with wide differences in the size of their service areas, the amount of the population served, and the extent and complexity of their financial accounts. We estimate public reporting burden for this collection of information to vary from 1.5 to 2.5 hours per response, with an average of 2 hours per response, including time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding the burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to the Associate Director for Administration Services, Paperwork Reduction Project 0607-0700, Room 3104, FB 3, Bureau of the Census, Washington, DC 20233-0001.

**NOTE** → *Please read the instructions on pages 6 through 8 before completing this form.*

Reference numbers pertain to revenue, expenditure function and object codes contained in Financial Accounting for Local and State School Systems, National Center for Education Statistics, 1990.

Part I	REVENUE	Amount <i>Omit cents</i>
	Section A - FROM LOCAL SOURCES	T06
	1. Property taxes (1110, 1140)	T09
	2. General sales or gross receipts tax (1120)	T15
	3. Public utility taxes (1190)	T40
	4. Individual and corporate income taxes (1130)	T99
	5. All other taxes (1190)	T02
	6. Parent government contributions (dependent school systems only - 1200)	D23
	7. Revenue from cities and counties (1200, 1960, 2100, 2200, 2800)	D11
	8. Revenue from other school systems (within state - 1320, 1420, 1951; out of state - 1330, 1430, 1952)	A07
	9. Tuition fees from pupils and parents (1310, 1340)	A08
	10. Transportation fees from pupils and parents (1410, 1440)	A11
	11. Textbook sales and rentals (1940)	A09
	12. School lunch revenues (1600)	A13
	13. Student activity receipts (1700)	

Part I REVENUE - Continued	Amount <i>Omit cents</i>
▶ Section A - FROM LOCAL SOURCES - Continued	A20
14. <u>Other sales and service revenues (1800)</u>	U22
15. <u>Interest earnings (1500)</u>	U97
16. <u>Miscellaneous other local revenue (1910, 1920, 1930, 1980, 1990)</u>	C01
▶ Section B - FROM STATE SOURCES (3100, 3200, 3800)	C01
1. <u>General formula assistance</u>	C04
2. <u>Staff improvement programs</u>	C05
3. <u>Special education programs</u>	C06
4. <u>Compensatory and basic skills attainment programs</u>	C07
5. <u>Bilingual education programs</u>	C08
6. <u>Gifted and talented programs</u>	C09
7. <u>Vocational education programs</u>	C10
8. <u>School lunch programs</u>	C11
9. <u>Capital outlay and debt service programs</u>	C12
10. <u>Transportation programs</u>	C13
11. <u>All other revenues from state sources</u>	C14
▶ Section C - FROM FEDERAL SOURCES THROUGH THE STATE GOVERNMENT (4200, 4500)	C14
1. <u>Chapter 1</u>	C15
2. <u>Children with disabilities</u>	C16
3. <u>Eisenhower math and science</u>	C17
4. <u>Drug free schools</u>	C18
5. <u>Chapter 2 block grants</u>	C19
6. <u>Vocational education</u>	C25
7. <u>Child nutrition act - exclude commodities</u>	C20
8. <u>All other federal aid through the state</u>	B10
▶ Section D - FROM FEDERAL SOURCES DIRECTLY (4100, 4300, 4700, 4800)	B10
1. <u>Impact aid (PL 815 and 874)</u>	B11
2. <u>Bilingual education</u>	B12
3. <u>Indian education</u>	B13
4. <u>All other direct federal aid</u>	

CONTINUE WITH PART II ON PAGE 3 

<b>Part II</b> CURRENT OPERATION – <i>All amounts paid excluding internal transfers and amounts reported in parts III, IV3–6, VIA3, and IX6–12.</i>			
Section A – ELEMENTARY-SECONDARY EDUCATION INSTRUCTIONAL PROGRAMS – PREKINDERGARTEN THROUGH GRADE 12	Salaries only (Object 100) (1)	Employee benefits only (Object 200) (2)	TOTAL (ALL current operation objects) (3)
	1. Instruction (1000)	Z33	V1Ø
2. Support services, pupils (2100)	V11	V12	E17
3. Support services, instructional staff (2200)	V13	V14	EØ7
4. Support services, general administration (2300)	V15	V16	EØ8
5. Support services, school administration (2400)	V17	V18	EØ9
6. Support services, business (2500)	V19	V2Ø	V35
7. Support services, operation and maintenance of plant (2600)	V21	V22	V4Ø
8. Support services, student transportation (2700)	V23	V24	V45
9. Support services, central (2800)	V25	V26	V5Ø
10. Other support services (2900)	V27	V28	V55
Section B – ELEMENTARY-SECONDARY NON-INSTRUCTIONAL PROGRAMS	V29	V3Ø	E11
11. Food services (3100)			
12. Enterprise operations (3200)		V32	V6Ø
13. Other			V65
Section C – NON-ELEMENTARY-SECONDARY PROGRAMS			V7Ø
14. Community services (3300)			
15. Adult education			V75
16. Other			V8Ø
<b>Part III</b> CAPITAL OUTLAY EXPENDITURES			Amount <i>Omit cents</i>
1. Construction (object code 450)			F12
2. Land and existing structures (object codes 710, 720)			G15
3. Instructional equipment (object code 730, function 1000)			KØ9
4. All other equipment (object code 730, functions 2000, 3000, 4000)			K1Ø
<b>Part IV</b> OTHER EXPENDITURES BY LOCAL EDUCATION AGENCY			Z32
1. Total salaries and wages (object 100 – ALL functions)			
2. Total employee benefit payments (object 200 – ALL functions)			Z34

CONTINUE WITH PART IV ON PAGE 4 

<b>Part IV OTHER EXPENDITURES BY LOCAL EDUCATION AGENCY - Continued</b>		Amount <i>Omit cents</i>	
3. Payments to other school systems (objects 511, 512, 561, 562, 564, 565, 592, 593)		Q11	
4. Payments to State governments (object code 569)		L12	
5. Payments to local governments (object code 920)		M12	
6. Interest on school system indebtedness (object code 830)		I86	
<b>Part V STATE PAYMENTS ON BEHALF OF THE LOCAL EDUCATION AGENCY (Revenue source code 3900)</b>		C38	
1. For employee benefits			
2. All other (textbooks, school bus purchase, etc.)		C39	
<b>Part VI DEBT</b>		19H	
<b>Section A - LONG TERM - Term of more than one year</b>			
1. Outstanding at beginning of the fiscal year			
2. Issued during fiscal year (revenue code 5110)		21F	
3. Retired during fiscal year (object 910)		31F	
4. Outstanding at end of fiscal year (1 plus 2 minus 3)		41F	
<b>Section B - SHORT TERM - Term of one year or less</b>		61V	
1. Outstanding at beginning of fiscal year			
2. Outstanding at end of fiscal year		66V	
<b>Part VII CASH AND INVESTMENTS HELD AT END OF FISCAL YEAR</b>			
Type of asset	Funds		
	Debt service	Bond	Other
Cash and deposits (include CD's and security holdings)	W01	W31	W61
<b>Part VIII FALL MEMBERSHIP - October 1994</b>		Membership	
Enter the count of pupils enrolled on the school day closest to October 1, 1994		V33	
<b>Part IX SPECIAL PROCESSING ITEMS</b>			
Item	Code	Amount	
1. Student fees, nonspecified	A15		
2. Census local, NCES State revenue	T07		
3. Census State, NCES local revenue	C24		
4. State revenue, nonspecified	C35		
5. Federal revenue, nonspecified	C36		
6. State payment on behalf of the LEA, instruction	J13		
7. State payment on behalf of the LEA, support services	J15		
8. State payment on behalf of the LEA, other	J10		
9. Support services expenditures, nonspecified	V85		

CONTINUE WITH PART IX ON PAGE 5 



**Part IX** SPECIAL PROCESSING ITEMS - Continued

Item	Code	Amount
10. Equipment expenditure, nonspecified	K11	
11. Own retirement system transfer, instruction	J12	
12. Own retirement system transfer, support services	J11	
13. Federal revenue on behalf of school system	B23	

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Remarks - *Please use this space for any explanation that may be essential in understanding your reported data. If additional space is required, please attach a separate sheet.*

**Part X** DATA SUPPLIED BY

Name	Telephone		
	Area code	Number	Extension
Title			

## BASIC INSTRUCTIONS AND SUGGESTIONS

FINALLY AUDITED FIGURES ARE UNNECESSARY. If substantially accurate figures can be supplied on a preliminary basis, please do not delay submitting this report.

1. INCLUDE the unduplicated revenues and expenditures from all funds.
  - a. General fund
  - b. Special revenue funds
  - c. Federal projects funds
  - d. Debt service fund
  - e. Capital projects funds
  - f. Food service fund
  - g. Student activity funds
2. EXCLUDE transfers of monies between funds, agency transactions, transactions of private trust funds, purchase of commodities, and purchase of securities for investment purposes.
3. Please describe in the "Remarks" section the basis of any estimates or prorations used to report amounts requested on this form.
4. Please report "0" in cases of revenues not received, no expenditures made, or no debt or assets. Report "M" if there are values for these items but they cannot be determined because they are missing from your records.
5. Contact the Elementary-Secondary Education Statistics Branch, Bureau of the Census at 1-800-622-6193 for help with questions.

### Part I - REVENUE

#### Section A - FROM LOCAL SOURCES

Lines 1-5. Independent school districts (those with "5" in the third character of their ID) should report their tax receipts here. Line 1 (property taxes) will be applicable to most independent school districts. Lines 2 through 5 will be applicable to only a relatively small number of districts. Taxes reported here should be those which the district has the power to levy. State taxes and state property tax relief payments should be excluded here and reported instead in section B. Include current and delinquent tax revenues and penalties.

Line 6. Dependent school systems (those with "0," "1," "2," or "3" in the third character of their ID) should report their tax receipts and any other amounts appropriated by their parent government on line 6 (Census code T02).

Line 7. Report taxes for education levied by separate county and city governments and transferred to the school system. Include debt issued in the name of a local (non-school system) government and transferred to the school system. Regional school systems should report assessments received from cities and towns here. Assessments received from independent school districts should be reported on line 8.

Line 8. Report payments received from other school systems, both within and outside the state, for tuition, transportation, and other services (such as purchasing and data processing). Regional school systems should report assessments received from independent school districts here. Assessments received from cities and towns should be reported on line 7.

Lines 9-14. Report all student fees on these lines. Gross receipts from sale of school breakfasts, lunches, and milk (from students, teachers, adults, but not from state or federal funds) should be entered in item 12. Gross student activity receipts for those funds under control of the custodian of school funds should be included on line 13. Revenues from other sales and services, including community services activities should be entered on line 14. Report in Part IX the amount of any student fee that cannot be reported because the fee covers more than one of the items on lines 9 through 14, such as lump sum fees for both tuition and transportation.

Line 15. Include interest earnings from all funds held by the school system.

Line 16. Report receipts from rentals, property sales, private contributions, and refunds from prior year expenditures.

#### Section B - FROM STATE SOURCES

Include all state payments made directly to the local education agency. Exclude state payments made on behalf of the local education agency and report instead in Part V.

Line 1. Include revenue from general non-categorical state assistance programs such as foundation, minimum or basic formula support, principal apportionment, equalization, flat or block grants, and state public school fund distributions. Also include state revenue dedicated from major state taxes, such as income and sales taxes. Revenues from minor state taxes should be included on line 11.

Line 2. Report revenues from programs designed to improve the quality and quantity of local education agency staff. Examples include additional teacher units, teacher benefits, retirement and social security paid directly to local education agencies, mentor teachers, teacher induction, staff development contracts and stipends, career ladder contracts, in-service training, health insurance, principal leadership, teacher quality contracts, and salaries for specific types of instructional and support staff (other than for staff directly associated with the programs described on lines 3 through 10).

Line 3. Enter revenues for the education of physically and mentally handicapped students.

Line 4. Include revenues from state compensatory education for "at risk" or other economically disadvantaged students, including migratory children (unless bilingual - see line 5) and orphans. Also include amounts from state programs directed toward the attainment of basic skills. Include categorical education excellence and quality education programs which provide more than staff enhancements - such as materials, resource centers, and equipment. Programs which focus on staff should be reported on line 2.

Lines 5-10. Enter state revenues for the type of program indicated. Include career education programs on line 7; school lunch matching payments on line 8; school construction, building aid, and interest and principal payments on line 9; and bus driver salaries and bus replacements on line 10.

Line 11. Report amounts for specific programs not described above on lines 1 through 10 including instructional materials, textbooks, computer equipment, library resources, guidance and psychological services, driver education, energy conservation, enrollment increases and losses, health, alcohol and drug abuse, AIDS, child abuse, summer school, prekindergarten and early childhood, adult education (excluding vocational), desegregation, private schools, safety and law enforcement, and community services.

Also include on line 11 those items financed by relatively minor state taxes, licenses, fees, and funds such as severance and license taxes, timber and motor vehicle excise taxes, payments in lieu of taxes, refunds, land reimbursement, and forest funds.

Report in Part IX the amount of any state revenue item that cannot be reported because the item covers more than one of the items on lines 1 through 11, such as "total state revenues" not broken down by program.

#### Section C - FROM FEDERAL SOURCES THROUGH THE STATE GOVERNMENT

Line 1. Include federal revenues distributed through Chapter 1 of the Elementary-Secondary Education Act (P.L. 89-10). Report basic, concentration, and migratory education grants.

Line 2. Report federal revenues awarded under the Children with Disabilities Act (P.L. 91-230). Include formula grants authorized in Part B of this legislation. Exclude project grants authorized in Part C (Early Education and Severely Disabled Programs), Part E (Innovation and Development), and Part G (Technical Development). Report these project grants instead in Part I-D4.

Line 3. Report math and science formula grants authorized by Title II-A of the Elementary-Secondary Education Act (P.L. 89-10).

Line 4. Include formula and project grants for drug free schools authorized by the Elementary-Secondary Education Act of 1986.

Line 5. Enter Chapter 2 block grants sanctioned by the Education Consolidation Improvement Act (P.L. 100-297).

Line 6. Report formula grants authorized by the Carl D. Perkins Vocational Education Act (P.L. 101-392). Include revenues from Title II (Basic Grants), Title III-A (Community Based Organizations), Title III-B (Consumer and Homemaking Education), and Title III-E (Tech-Prep Education).

Line 7. Include revenues from Child Nutrition Act programs (national school lunch, special milk, school breakfast and ala carte) sanctioned by P.L. 79-396 and P.L. 89-642. Report cash payments only -- Exclude the value of donated commodities.

Line 8. Enter the total of all other federal funds disbursed through the state to the local education agency. Include formula grants authorized by the Adult Education Act (Part B).

#### Section D - FROM FEDERAL SOURCES DIRECTLY

Line 1. Include federal payments for construction (P.L. 81-815) and for maintenance and operation (P.L. 81-874).

Line 2. Include project grants for bilingual education authorized by Title VII of the Elementary-Secondary Education Act and Title IV-E of the Carl D. Perkins Act.

Line 3. Include both project and formula grants for Indian education authorized by the Education Consolidation and Improvement Act (P.L. 100-297, Title V-C) and the Johnson - O'Malley Act.

Line 4. Report the total of all other federal grants awarded directly to the local education agency. Include project grants for Handicapped Education (see instructions for Part I-C2), Head Start, Follow Through, Magnet Schools, Dropout Demonstration Assistance, and Gifted and Talented.

Report in Part IX the amount of any federal revenue item that cannot be reported because the item covers more than one of the items in Part IC1-8 and ID1-4, such as "total federal revenues" not broken down by program.

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**Part II – CURRENT OPERATION EXPENDITURE**

Include for the functions shown on lines 1 through 16 expenditures for salaries and wages only (column (1)), employee benefits only (column (2)), and all current operation expenditure (column (3)). Column (3) totals should include amounts entered in columns (1) and (2). Additionally, column (3) totals should include such objects as contracts, rent, insurance, utilities, maintenance services, printing, tuition paid to private schools, purchase of food, supplies, and materials.

Exclude from section A	Include instead in:
Capital outlay expenditures	Part III
Payments to other school systems	Part IV, item 3
Payments to the State, cities, counties, or special districts	Part IV, items 4 and 5
Debt service payments	Part IV, item 6 and Part VIA3
State payments on behalf of school systems	Part V

Also exclude inter-fund transfers and the purchase of stocks, bonds, securities, and other investment assets.

Handbook references pertain to function codes contained in Financial Accounting for Local and State School Systems, National Center for Education Statistics, 1990.

**Section A – Elementary-secondary Education Instructional Programs – Prekindergarten through Grade 12**

Line 1. Instruction (1000). Total current operation expenditure for activities dealing with the interaction of teachers and students in the classroom, home, or hospital as well as co-curricular activities. Report amounts for activities of teachers and instructional aides or assistants engaged in regular instruction, special education, and vocational education programs. Exclude adult education programs (report on line 15).

Line 2. Pupil support (2100). Report expenditures for administrative, guidance, health, and logistical support that enhance instruction. Include attendance, social work, student accounting, counseling, student appraisal, information, record maintenance, and placement services. Also include medical, dental, nursing, psychological, and speech services.

Line 3. Instructional staff support (2200). Include expenditures for supervision of instruction service improvements, curriculum development, instructional staff training, and media, library, audiovisual, television, and computer-assisted instruction services.

Line 4. General administration (2300). Expenditure for board of education and executive administration (office of the superintendent) services.

Line 5. School administration (2400). Report expenditure for the office of the principal services.

Line 6. Business support (2500). Include expenditure for fiscal services (budgeting, receiving and disbursing funds, payroll, internal auditing, and accounting), purchasing, warehousing, supply distribution, printing, publishing, and duplicating services.

Line 7. Operation and Maintenance of Plant (2600). Expenditure for buildings services (heating, electricity, air conditioning, property insurance), care and upkeep of grounds and equipment, non-student transportation vehicle operation and maintenance, and security services.

Line 8. Student Transportation (2700). Report expenditure for vehicle operation, monitoring riders, and vehicle servicing and maintenance.

Line 9. Central Support (2800). Include expenditure for planning, research and development, evaluation, information, and management services.

Line 10. Other Support Services (2900). Total expenditure for all other support services activities not included on lines 2 through 9. Report in Part IX the amount of any support service expenditure item that cannot be reported because the item covers more than one of items in lines 2 through 9, such as "total support services" not broken down by function.

**Section B – Elementary-secondary Non-instructional Programs**

Line 11. Food services (3100). Gross expenditure for cafeteria operations to include the purchase of food but excluding the value of donated commodities and purchase of food service equipment (report equipment in Part III-4).

Line 12. Enterprise operations (3200). Include expenditure for business-like activities (such as a bookstore) where the costs are recouped largely with user charges.

Line 13. Other. Report the expenditure for other elementary-secondary NON-instructional activities not related to food services or enterprise operations. Non-enterprise student activities should be included with "instruction" on line 1.

**Section C – Non-elementary-secondary Programs**

Line 14. Community services (3300). Include any local education agency expenditure for providing non-education services such as operation of a swimming pool, public library, programs for the elderly, or child care centers.

Line 15. Adult education. Expenditure for provision of GED or other classes offered by the local education agency outside the elementary-secondary curriculum.

Line 16. Other. All other non-elementary secondary programs such as any community college programs.

**Part III – CAPITAL OUTLAY EXPENDITURES**

Include expenditures for construction of fixed assets (line 1); purchasing fixed assets including land and existing buildings and grounds (line 2); and equipment (lines 3 and 4). Instructional equipment (line 3) consists of all equipment (or capital outlay) recorded in general and operating funds under "instruction" – function code 1000.

Report in Part IX the amount of any equipment expenditure that cannot be broken down into the categories of "instructional" and "other equipment."

**Part IV – OTHER EXPENDITURES BY LOCAL EDUCATION AGENCY**

Line 1. Total salaries and wages. Enter the total expenditure for all salaries and wages paid by the local education agency during the fiscal year. Include both here and in Part II-A, column 1, gross salaries without deduction of withholdings for income tax, employee contributions to Social Security and retirement coverage, etc. Do not include employer paid employee benefits in these figures. The total entered for salaries and wages should at least be equal to the sum of the entries made in Part II-A, column 1, and be larger if the local education agency paid salaries for enterprise operations and for non-elementary-secondary program activities.

Line 2. Total employee benefit payments. Enter the total expenditure for all employee benefits paid by the local education agency during the fiscal year. Include both here and in Part II-A, column 2, the employer share of state or local employee retirement contributions, social security contributions, group life and health insurance, unemployment and workmen's compensation, and any tuition reimbursements. Exclude (and report in Part V) state payments made on behalf of the local education agency. The total entered for employee benefits should at least be equal to the sum of the entries made in Part II-A, column 2, and be larger if the local education agency paid employee benefits for non-elementary-secondary program activities.

Line 3. Payments to other school systems. Report payments to in-state and out-of-state public school systems for tuition, transportation, computer and purchasing services, etc. Payments made to dependent school systems or to parent governments of dependent school systems should be included here.

Lines 4 and 5. Report payments to state and local governments, including repayments of loans. Also include debt service payments to state and local governments and school building authorities which incur debt instead of the school system.


Line 6. Interest on school system debt. Expenditure for interest incurred on both long-term and short-term indebtedness of the school system. Exclude principal payments which should be reported in Part VI.

**Part V – STATE PAYMENTS ON BEHALF OF THE SCHOOL SYSTEM**

Include state payments that benefit the local education agency but which are not paid directly. Report on line 1 amounts transferred by the state into state teacher or public employee retirement funds. Also include other employee benefit transfers, such as health, life, or unemployment compensation insurance payments. Include in line 2 any other payments on behalf of the school system, such as for the purchase of textbooks or school buses purchased by the state and given to the local education agency.

**Part VI – DEBT**

Include in section A bonded indebtedness and any other school district interest-bearing debt with a term of more than one year. Report in section B interest-bearing tax anticipation and bond anticipation note balances and other short-term debt with a term of one year or less. Exclude accounts payable and other non-interest-bearing obligations.

**CONTINUE ON PAGE 8** 

Part VII – CASH AND INVESTMENTS HELD AT END OF FISCAL YEAR

Report the total amount of cash on hand and on deposit and investments in Federal Government, Federal agency, state and local government and nongovernment securities. Report all investments at par value. Exclude accounts receivable, value of real property, and all non-security assets.

Part VIII – FALL MEMBERSHIP – OCTOBER, 1994

Include an unduplicated head count of pupils enrolled in the school system on the closest date to October 1, 1994 as possible. Include pupils transferred into the school system and exclude pupils transferred out.

Part IX – SPECIAL PROCESSING ITEMS

These are special use items. Amounts should only be reported in this part if all pertinent financial data cannot be reported in Parts I through VIII. Before entering data in this part please contact the Elementary-Secondary Education Statistics Branch, U.S. Bureau of the Census at 1-800-622-6193.

Line 1. Student fees, nonspecified. Report here any item in your chart of accounts which cannot be crosswalked into the items identified in Part I, Line 9 (tuition), 10 (transportation), 11 (textbook sales), 12 (school food service sales), or 13 (student activities). An example would be total student fees not broken down into these separate categories.

Line 2. Census local, NCES state revenue. This category is reserved for any tax item classified as local by the Bureau of the Census and as state by the National Center for Education Statistics.

Line 3. Census state, NCES local revenue. This category is reserved for any tax item classified as state by the Bureau of the Census and as local by the National Center for Education Statistics.

Line 4. State revenue, nonspecified. Report here any item in your chart of accounts which cannot be crosswalked into the items identified in Part I-B, lines 1 through 11. An example would be total state revenue not broken down into separate state aid programs.

Line 5. Federal revenue, nonspecified. Report here any item in your chart of accounts which cannot be crosswalked into the items identified in Part I-C, lines 1 through 8, and Part I-D, lines 1 through 4. An example would be total federal aid not broken down into separate federal grant programs.

Line 6. State payment on behalf of the LEA, instruction. Report expenditures of the revenues reported in Part V, lines 1 and 2, that were made for instruction. See definition for Part II-A, line 1.

Line 7. State payment on behalf of the LEA, support services. Report expenditures of the revenues reported in Part V, lines 1 and 2, that were made for support services. See definitions for Part II-A, lines 2 through 10.

Line 8. State payment on behalf of the LEA, other. Report expenditures of the revenues reported in Part V, lines 1 and 2, that were made for other than instruction or support services. See definitions for Part II-B and Part II-C.

Line 9. Support services, nonspecified. Report here any item in your chart of accounts which cannot be crosswalked into the items identified in Part II-A, lines 2 through 10. An example would be a support service expenditure which could not be separately reported as business, central, or other support services.

Line 10. Equipment expenditure, nonspecified. Report here any item in your chart of accounts which cannot be crosswalked into the items identified in Part III, line 3 (instructional equipment) or line 4 (other equipment). An example would be total equipment not broken down by function.

Line 11. Own retirement system transfer, instruction. If the school system administers its own employee retirement fund (rather than participating in a state government retirement system), please report the employer contribution for instructional employees.

Line 12. Own retirement system transfer, support services. If the school system administers its own employee retirement fund (rather than participating in a state government retirement system), please report the employer contribution for support services and other noninstructional employees.

Line 13. Federal revenue on behalf of school system. Report any item in your chart of accounts identified as received through federal payments made on behalf of the school system.